

AT THE  
FRENCH SCHOOL,  
IN  
QUEEN-STREET,  
NEAR THE  
SEVEN-DIALS,  
LONDON;

YOUTH

ARE  
EDUCATED, BOARDED,  
AND  
Qualified for BUSINESS.

By *W. WESTON*,

And proper MASTERS.

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THE  
Complete Merchant's Clerk :  
OR,  
BRITISH and AMERICAN  
COMPTING-HOUSE.  
IN TWO PARTS.

**PART I.** Contains a System of Book-keeping, according to the *Italian* Form of Debtor and Creditor by Double Entry, as practised at this Time by the Merchants of *Great-Britain*, &c, composed of two Sets of Books, comprehending the usual Varieties incident to the Compter of a Merchant, with plain and easy Rules necessary to attain to its Knowledge, without the Help of a Master: Illustrated with a copious, and instructive Method for Balancing, by Means of an Open Ledger: With a Hint to the Judicious on treating Company Accompts.

**PART II.** Contains Book-keeping in *Factory*, by Double Entry, as at present used in the Islands of *Barbadoes*, *Nevis*, *St. Christophers*, and other of his Majesty's principal Settlements in the *WEST-INDIES*; but in a more particular Manner, applied to the Island of *Jamaica*, as being the Grand Mart of the *British America*; the Knowledge of which, will render any Man capable of managing a Set of Books, in any *Factory* in *Europe*, or *Asia*; being found by long Experience, the best, and most expeditious, Method for Dispatch of Business; wherein is described the Utility and Necessity, of that Counter-part of the Ledger the *SALES-BOOK*, with Directions for posting it: Together with a Summary of *BOOK-KEEPING* for the *Wharf*, or *Plantation*: Calculated for such, as have Occasion to go to the *West-Indies* in Quality of a *FACTOR*, *CLERK*, *WHARFINGER*, *PLANTATION-CLERK*, or *OVERSEER*. The whole in a Method founded on, and reducible to, Practice, by a Series of Examples, made useful to the Mercantile Trader in the Four Quarters of the World.

To which is added,

An APPENDIX:

Shewing the Method of Drawing Common and Current Accompts, Bills of Exchange, Accompts-Sales, &c. With an Account of the Course of Exchange with *Jamaica*, its Commerce, proper Goods to export there, Directions for Choice of Drugs, and other necessary Matters useful to the *West-India* Trader.

By WILLIAM WESTON, *R*

Some Years a Practitioner in *Real Business*, and now Master of the *French School*,  
in *Queen-street*, near the *Seven-Dials*.

L O N D O N:

Printed by *Charles Rivington*,

For *R. GRIFFITHS*, in *St. Paul's Church-Yard*; and sold by  
all the Booksellers in *Great Britain* and *Ireland*.

M.DCC.LIV.

# ADVERTISEMENT.



AN APPENDIX

For B. C. C. in 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581,

DEDICATION

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for their Knowledge in these Concerns,  
who were pleased not to disapprove it.

TO THE

MERCHANTS

OF

*Great-Britain and Ireland,*

Trading to the

WEST-INDIES.

GENTLEMEN,

**B**EFORE I had Thoughts of entreating your Protection of the following Book, I was honoured with the Opinion of some Gentlemen, eminent for



## DEDICATION.

for their Knowledge in these Concerns, who were pleased not to disapprove it.

As the Subject is on BOOK-KEEPING applied to *Factory*, none can be better able to judge of its Performance, than those who are daily interested in the Reality of those Concerns.

It is, therefore, to your superior, and *more* experienced Judgments, I submit the following Sheets; if they are found to be upon the same Plan, as used in the real Trade of *Europe* and *America*, I believe you will allow them to be of Service to some of the young Clerks, who are daily  
sent



DEDICATION.

sent to *your* FACTORIES abroad, which  
will answer my sole Ambition, except  
the Honour of subscribing myself,

GENTLEMEN,

*Your most obedient,*

*Most humble Servant,*

Feb. 28, 1754.

William Weston.

IN-

DEDICATION

sent to your FACTORIES abroad, which  
will answer my sole Ambition, except  
the Honour of publishing myself,

GENTLEMEN,

Your most obedient,

Most humble Servant,

Feb. 28. 1754.

William Wotton

[ u i ]

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## INTRODUCTION.

THE Intent of this System of BOOK-KEEPING, is to give the young *Clerk* a clear and distinct Idea of the theoretical Part of *Merchant's Accounts*; not only of the Methods used by Merchants in GREAT BRITAIN, but also of those practised by the *Merchant* and *Factor* in his Majesty's Settlements in *America*; intending thereby to make it useful, both to the *Clerk* residing in his native Country, and to him whose Ambition excites a Knowledge of Mercantile Concerns, in the *American* World.

I have therefore, to make it agreeable to both, divided it in two Parts; the First contains an Epitome of BOOK-KEEPING calculated for the *Wholesale-Dealer* or *Merchant*, consisting of two Setts of Books: The first Sett I have intended for him who would learn with-

B

out

## ii INTRODUCTION.

out the Help of a Master ; being only a few simple Cases, with plain and easy Instructions for *Journalizing*, *Posting*, and *Balancing*, which he need not fear accomplishing, if he observes the Directions given in the Use of the first Sett of Books. The second Sett contains all the usual Varieties that happen in Trade, calculated for the fuller Instruction of him who has made himself Master of the first ; shewing the Method of forming a new Inventory, from the Balance of an old Ledger, and continuing a *Sett of Books* from such Inventory.

PART *the Second* contains the Method of BOOK-KEEPING in *Factory* ; a Method so necessary to be made known, that I am surpris'd *all the Authors* who have hitherto wrote upon the Subject of BOOK-KEEPING should omit so important a Concern ; nay, what is more remarkable, they treat the SALES-BOOK erroneously ; a Book so essential in FACTORY, that Trade cannot possibly be carried



## INTRODUCTION. iii

carried on without it :—But I shall observe further on that Head in the *Introduction* to Part the Second.

I have also given my young *American* Clerk, by way of *Appendix*, the Forms of BOOK-KEEPING for a *Wharf* or *Plantation*; Course of Exchange; Choice of Drugs, and what ever else I thought necessary to accomplish him for that Quarter of the World.

I shall confine the Transactions of these Books on FACTORY, to the Island of *Jamaica*, as being the Seat of Trade, and contains more Variety than any other *West-India* Settlement. And as so many People yearly ship themselves for that COLONY, I intend this *Book* to instruct the *Factor*, *Wharfinger*, *Plantation Clerk*, or *Overseer*, in one of which *Capacities* they generally are at their Arrival.

I advise those who mean to teach themselves by the Methods here laid down, to rule a *Waste Book*, *Journal*, and *Ledger*, in Manner of my *First Sett*, take a Copy of my Inventory,

#### iv. INTRODUCTION.

and proceed through the whole *First Sett*, after the manner directed in my Discourse before the FIRST SETT OF BOOKS; which, if prosecuted with Care, will render them sufficiently able to understand those following.

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8 00 63

THE



T H E  
Complete Merchant's Clerk :  
O R  
*BRITISH* and *AMERICAN*  
COMPTING-HOUSE.

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P A R T I.

The Use of the First Sett of Books.



HIS Sett contains a few easy Examples, sufficient to give the Learner a just Idea of the Nature of *Journalizing* and *Posting*. I shall endeavour, in explaining this Sett, to give him as clear and distinct a Notion of the proper Methods of proceeding, as lays within the Compass of my Ability ; but then he is to take Notice, that the same Method here laid down, is to be observed in all other Setts



Setts of Books:—And I shall begin with the Use and Form of the

## WASTE BOOK.

THE Form I have here given for a *Waste Book*, is essential for the Instruction of the Unskilful, being only a plain Narrative of the Transactions of each particular Day, an Account of what I sell or purchase, &c. and tho' it is far from being the true Method commonly used in real Business (as may be seen in *Part the Second* concerning FACTORAGE) yet it is here proper this Book should be delivered in plain Terms, free from any Thing that may embarrass the Mind of the Learner; and it is for that Reason only I have introduced it in this plain Manner, being, as before observed, different from a Waste Book in real Trade: However, we will proceed to its Use as here intended.

The first Thing in opening our Waste Book, with which we always begin, is an Inventory of our Stock in Trade, and what we owe; (*See Waste Book A page 1.*) after which, follow in their proper Course, the Transactions of each particular Day. These little Notes in *Italic* under each Entry (*vide Rule 1.*) (*vide Rule 2, &c.*) are only put to shew by what Rule they are to be *Journalized*; which Rules are following *Ledger B.* The other marginal Insertions, as *Case 1.* *Case 2,* &c. are only References from my Rules  
for



for Journalizing. The other little Mark thus ✓ is a Signification that that Entry is *Journalized*. What I have said on this Head will, I believe, be sufficient to prepare the Reader to turn his Eye towards the

## JOURNAL.

**T**HE Beginning of this Book, Page 1. opens thus *Sundry Accts.* £ 2242 6 10  $\frac{1}{2}$  To *Stock*, that is to say, the several Goods, Debts, &c. that make the whole, or part of your Substance, are debeted to *Stock*, because from that *Stock*, you expect the Returns by the Sale of your Goods.

The next Journal Post, in the same Page, is *Stock* 460 £ to *Sundry Accounts*. This being what you owe, and what your present Possessions must discharge, *Stock* (i. e.) your present Worth must be made Dr. to the several Persons to whom you are Indebted.

For the several Methods used for Journalizing the subsequent Cases in this, and the other *Journal*, refer to my GENERAL RULES for JOURNALIZING at the End of *Ledger B.*

N. B. When there are several Debtors and one Creditor, those several Debets must be Journalized under the Title of *Sundry Accounts*, and each particular Debtor afterwards expressed beneath. But when only one Debtor and several Creditors, the Form is revers'd; see both Cases

Cases in Page 1 of the Journal A. Now let the Learner conceive a new Journal with nothing wrote in it but those two Entries in Page 1. let him not confound himself by turning over Leaf after Leaf, for the further he runs into the Maze, the more he will be bewildered; but proceed in the plain Manner I shall here direct, and I do not doubt but he will become Master of the *first Sett*, and will then, with Pleasure, pursue the others.

Let him, I say, suppose to himself nothing written in the whole Book but that one Page, let him have his little *Journal, Waste Book, and Ledger*, ruled according to my Form, with the same Entries in his Waste Book and Journal as mine; then let him take, on a Piece of waste Paper, the several Debtors and Creditors mentioned in the Page, *i. e. Stock, Cash, Broad-Cloth, Sugar, Ginger, Brandy; James Jordon, Simon Simmonds, William Worthy, James Ingram, and Profit and Loss*, which (tho' not there mentioned) is always a sure Title. Then laying by your Journal, proceed to title your

## L E D G E R.

**W**HAT I mean by *Titling* is writing all those several Names in your Ledger, which you have on your Paper; to do which, having placed the Folios alike on each Page, begin first with *Stock*, titling 3 4 or 5 in a Folio, agreeable to Pleasure, as *Dr. Stock Contra,*  
Cr.

Cr. Dr. *Profit and Loss*, Contra Cr. Dr. *Cash*,  
 Contra Cr. Dr. *Broad-Cloth* Contra, Cr. &c.  
 'till you have titled all in the Paper, observing  
 to put the *Dr.* Side on the left, and the *Cr.* on  
 the right Side of the Book.

Having done this, turn to the *Alphabet* in  
 your Ledger, and put the several Accounts you  
 have opened, under its particular Letter, as  
*Stock* under S; *Cash* under C, *Broad-Cloth* un-  
 der B, &c. observing, in Alphabeting the  
 Names of Men, to put them under the initial  
 Letter of their Surname.

Now turn to your Journal, leaving your Al-  
 phabet open, and put your Ledger Folio's be-  
 tween the two Lines on the left Hand, observ-  
 ing to put your Dr. Folio *above*, and your Cr.  
 Folio *beneath* a little Line, thus  $\frac{2}{3}$  like a Vulgar  
 Fraction: For Instance, begin first with your  
 Dr. Folio, *viz. Cash*, which is in your Ledger  
 Folio 2, put the Figure 2, *Broad-Cloth*  
 which is Fol. 1, put the Figure of 1, so con-  
 tinuing to put against *Sugar* 2, *Ginger* 2, *Brandy* 1,  
*James Jordon* 2, *Simon Simmonds* 3, which  
 ends the several Drs. then drawing a little  
 Stroke thus — beneath the 3 put the Figure of  
 1, being the Folio of *Stock* in your Ledger,  
 and that Entry is prepared. Begin the next  
 Entry with the Dr. Folio, which is *Stock*, where  
 place 1, then *William Worthy* 3, *James Ingram*  
 3, and that whole Page is prepared for posting.  
 To do which, first turn to Folio 2 of your  
 Ledger, (to which the Figure on the left Hand  
 refers you, without the Trouble of opening  
 C your



your Alphabet) where you will find the Title of *Cash*, and inserting the Date of the Year and Month, put the Day of the Month in the first Column, which here is *Jan. 1*, and in the next Column, the Page of the Journal from which the Entry is posted, which is here *1*, then write *To Stock in ready Money* dotting it on 'till you come to the next Column, put your Credit Folio, *i. e.* the Folio of Stock *1*, (call'd the referring Folio, because it always refers to that Part of the Ledger where your Dr. or Cr. is titled) then put the Money, which is *987l. 10s.* when you have done this put a little Dot thus . against the Figure *2* opposite to *Cash* in the Journal to shew it is posted, which is called *pricking it off*.

Having prick'd off *Cash*, turn to *Broad-Cloth*, Folio *1*, and inserting your Year, Month, Day, and Journal Folio, as before observed in *Cash*, which you must never omit, write to Stock at *30l. per Bale* for *20 Bales*, then put your referring Folio *1*, and carry out your Money *600l.* and prick that off.

☞ Whenever you post Goods, put always the *Price* before the *Quantity*, as in the above Article of *BROAD-CLOTH*, because there must always be a Line drawn, in which we figure the Quantity of Goods, call'd a *Column of Quantity*, see *Ledger A. Folio 1*, under *Broad-Cloth*: the Use of that Column of Quantity, in wholesale Dealings, supplies the Place of *SALES-BOOK*; that on the Dr. Side, shewing how much you have; that on the Cr. Side, what you have sold; so  
that



that, at one View, you may see what remains.  
—But to return.

Having posted *Broad-Cloth*, and prick'd off that, proceed in like Manner with *Sugar*, *Ginger*, *Brandy*, *James Jordan*, and *Simon Simmonds*, which finishes all the Debet Accounts; then turn to Stock Fol. 1, and, on the Credit Side of that Account, write, by *Sundry Accts.* as per Journal, pricking it quite on, carry out the whole £2442 6 10  $\frac{1}{2}$ , and that is all posted.

Then proceed to posting our next Entry *i. e.* turn to Stock, Fol. 1, write on its Dr. Side *To Sundry Accounts*, as per Journal, 460*l.* and prick that off, then turn to *W. Worthy.* write on the Cr. Side, *by Stock on Demand* 60*l.* then turn to *James Ingram*, and, on his Cr. Side, write, *by Stock per Bond, dated 4 June, 1750* 400*l.* and pricking that off, the whole Page 1, of the Journal A, is then posted.

Having finished this, let us turn again to our *Waste Book A*, Page 2, and journalize those several Entries according to the RULES placed at the End of Ledger B, to which, each particular Entry has a Reference; for instance, Case the first, is, I have bought 14 Pipes of Sherry of *James Jordan*, at 35*l.* per Pipe, and underneath is written *vide Rule 1. i. e.* I must refer to Rule 1 for Journalizing, for the Method to proceed in *Journalizing* this Case.

This Page of the *Waste Book* being Journalized, as in Page 2 Journal A, before we begin to post it, let us examine if we have any

*Titles* mentioned in this Page of the Journal, which we have not opened in our Ledger; and having inspected, we shall find that *Sherry, John Jeffrys, William Wisdom, William Wise, Rum, Plate and Jewels, Charges of Merchandize, and House Expences*, are not yet titled in your Ledger, and require to be *opened*, which do in the same Manner as those in Page 1 of Journal A, observing never to open one Account twice, unless obliged to be transferred.

Having I say, again titled your Ledger, alphabeted your Names, and placed the Ledger Folios in the proper Column of your Journal, with the Dr. above, and the Cr. below the Line, according to my prior Instructions; begin first with *Sherry*, turning to that Account, Fol. 3 in your Ledger, write to *James Jordan* for 14 Pipes, then dot it on, and write your referring Folio, *i. e.* the Folio of *James Jordan*, which is here 2, carry out the Money, 490*l.* and prick off the upper Figure, 3 in the Journal, which is the Dr. Folio; then turn to the Cr. which is *James Jordan*, Fol. 2, and on the Ct. of his Account, write, by *Sherry*, for 14 Pipes at 35*l.* then put your referring Fol. 3, and carry out the Money, 490*l.* and that whole Entry is posted.

This very Explanation of the Method of Posting the above Case, must give the Reader an Idea of what is meant by double Entry; it is this, in few Words, the Sum of Money that comes on the Debet Side of an Account, must always be equal to that on the Credit; as  
here

here, *Sherry* is made indebted 490*l.* and *James Jordan*, is *Credited* by that *Sherry* for 490*l.* so that the Justness of our Rule for Balancing (as we shall treat on by and by) is here evidently demonstrated. It is the same thing, where we meet with Sundry Accounts, either Dr. or Cr. as in Journal A Page 1, where Stock is made Dr. to Sundry Accounts for 460*l.* i. e. 460*l.* is posted to the Debet Side of Stock; but then, to form our *Double Entry*, and give each its respective *Credit*, we find 60*l.* come on the *Credit* Side of *William Worthby*, and 400*l.* on the *Credit* Side of *James Ingram* which is equal to the 460*l.* Stock was debeted.

I hope the Length I have carried myself, in endeavouring to put in the clearest Light, the *true Method* of *Posting*, (which is apt to confound those who have not the Instruction of a Master) will in some Measure, atone for its self, by the Readers having a clear Idea of my Meaning, and sufficient Instructions to proceed in finishing the posting of that little *Journal*; and, should he have any Diffidence of the Truth of his Performance, it is but comparing his Method of Proceeding with mine.

I am almost at a Loss how to explain in a clearer Manner than I have, the Method of inserting the *referring Folio* in the Ledger; I know it is apt to confound, even where we have the Assistance of a Master, therefore, to open the Mind of the Reader as much as possible, I shall enlarge a little further on that Head; to do which, let us turn to Journal A Page 2.

Ex-



*Example.* If the Folio of the Ledger, where your Title is opened, is the same as the upper figure against your *Journal Post*, then put in the Column the Figure which is below the Line, but if the Folio of the Ledger be the same with the Figure below the Line, then put in your Column the Figure which is above the Line.

To gain a still clearer Light, let us inspect Journal A. Page 2, where *Sherry* is Dr. to *James Jordan* (the very last Thing I explained) and we shall find *Sherry* Folio 3 of the Ledger; and according to my Rule, 2, that is the Figure under the Line, is the referring Folio; on the contrary, when we come to *James Jordan*, we find his Name in Folio 2 of the Ledger, and consequently the referring Folio is 3.

N. B. When *Sundry Accts.* are expressed, the referring Folios are seldom observed, because the Columns would not contain them.

The Use of the referring Folio is this, as in the Account before noticed, we find *Sherry* debeted to *James Jordan*, and the referring Fol. is 2, that is to say, you'll find *James Jordan's* Title in the Ledger in Folio 2, without the Trouble of turning to the Alphabet, which, in real Books, is laborious, and wastes much Time. Again, in the Folio of *James Jordan*, we find 3, the referring Folio, that is, in Fol. 3 of the Ledger, we shall find the Account of *Sherry* opened.

I think I have said enough on this Head for any one to understand me, if he will read me with Attention. On



\* \* \* On the Dr. Side of all the Accounts you post, begin with the Word To, on the Cr. Side with the Word By.

☞ For an Explanation of the Nature of Accounts, in the Ledgers A and B, I refer you to the *Italics* under each particular Title; and shall now proceed to the Method of

## TRANSFERRING ACCOUNTS.

**T**HIS is *removing* an Account from one Folio of the Ledger to the other, when it becomes too full on either Dr. or Cr. Side; to do which, observe the following Rule, *viz.* if it be an Account of *Men, Cash, or Profit and Loss*, cast up both Sides, and carry only the *Ballance* to the new Account, making the *New Acct. Dr.* to the old, if the Dr. Side of the old Account be heaviest; but the *Old Acct. Dr.* to the new, if the Cr. Side be heaviest.

### EXAMPLE.

#### The old Account

Dr. Simon Jackson		Per Contra Cr.	
To Jacob Jones - -	49	By Cash - - -	59 18 6
To W. Madders - -	60 10	By the new Acct due	49 11 6
	<hr/> 109 10		<hr/> 109 10
Dr. Simon Jackson		Per Contra Cr.	
To Old Acct. rem. due	49 11 6		

☞ This Account is transferred by opening *Simon Jackson's* Account in another Part of the Ledger;

Ledger ; and having added up both Sides, we find the Difference, which here is £49 11 6, that is to say, *he owes you* £49 11 6 on *Balance*; we then turn to the *new Acct.* and make him Dr. to the *Old Account* for the Money he owes you, and Credit his *Old Account*, by the *New Account*, for the same Sum which will close his *Old Account*, and leave his *New One* open, £49 11 6 or that Money due to you.

*Secondly*, If it be an Account of Goods, &c. add up both Sides, and charge the *New Account* with the Total of *Goods bought*, and Credit it by the *Goods sold*; thus the *Old Account* will be *closed*, and the new one *opened* with its proper Account of what has been bought and sold as from the first Entry.

### EXAMPLE.

#### Old Account.

Dr. Rum	Gall.		per Con. Cr. Gal.	
To Js. Jordan	600	240 10 6	By Cash - -	95 39
To New Acc.	230	89 15 8	By A. Jones	17 7 16
	830	330 6 2	By Jb. Watts	118 42 19 8
			By New Acct.	600 240 10 6
				830 330 6 2

#### New Account.

Dr. Rum			per Contra Cr.	
To O Ac. for	Gall.	l. s. d.	By Old Acct.	Gall.
	600	240 10 6		230 89 15 8

By this Method, which is least troublesome, you see the *New Account* has its particular Account (as before) of the whole bought in and fold,

fold, and the old Account closed; which, I hope, is sufficient to give the Learner an Idea how to proceed in Matters of this Kind, and leave me to proceed to the Method of

## BALANCING.

**T**HIS is commonly done by the Merchant once a Year, or at his Pleasure, and the first Thing required, is to prepare our Ledger, by proving the Truth of the Posting, which is called making a *Trial-Balance*; to do which, add up all the Dr. Sides from Fol. 1, of the Ledger to the End, and then make them one total; afterwards do the same by the Cr. Side, and if the Sums total agree, the Posting is said to be just.

But though the *Trial-Balance* may prove, the *Posting* may be erroneous; for the Clerk, either by Posting the same Entry twice, or neglecting to post it all, &c. though it may make no Alteration in regard to the Debet, and Credit Sides being *alike*, it may yet make a wide Difference to the Interest of the Merchant, or his Dealer; therefore to be certain of no such Neglect, I would always advise, that the Books, in real Trade, be pricked through by two Clerks, before they begin to make the *Trial-Balance*, that then they may be certain (if that proves) they are in no Danger of deceiving either themselves or Employer. If the Debet and Credit Sides, after being cast up, disagree, and there be no Er-

D

ror



ror in the *Addition*, (of which you must be very careful) the Defect is in *Posting*; which may be attended with these following Varieties, *viz.* first by *Posting both Accompts on the Dr. Side*; EXAMPLE, suppose *William Jones* buys of me a Puncheon of Rum Value £ 40, and by Mistake is posted as follows,

William Jones		Per Contra Cr.
To Rum - - -	40	
<hr/>		
Rum Dr.		Per Contra Cr.
To William Jones -	40	
<hr/>		

Here it is plain the £ 40 that should be on the Credit Side of the Account of Rum is on the Debit: To remedy which, first credit Rum by *William Jones* for the £ 40, as it should have been, if truly posted, then under that write *by Error* £ 40 which two Credits will be equal to the £ 80 of the two Debits.

EXAMPLE of the above rectified.

Dr. William Jones		Per Contra Cr.
To Rum - - -	40	
<hr/>		
Rum		Per Contra Cr.
To William Jones * 40		By William Jones 40
		By Error - - - * 40
<hr/>		

Secondly, By *posting both on the Credit Side of an Account*.

EXAMPLE.



## EXAMPLE.

I Suppose *Jacob Thomas* sells me 1 Bale of Broad Cloth Value £ 25, the Method to journalize that would be, *Broad Cloth* Dr. £ 25, to *Jacob Thomas* for 1 Bale £ 25, but is posted as follows, viz.

Dr. Broad Cloth		Per Contra Cr.
		By Jacob Thomas - 25

Dr. Jacob Thomas		Per Contra Cr.
		By Broad Cloth - £ 25

To rectify this Debit, Broad Cloth to *Jacob Thomas* £ 25, as it should have been, and then write off to *Error* £ 25 on the Debit Side, which will even the Account as under,

Dr. Broad Cloth		Per Contra Cr.
To Broad Cloth - 25		By Jac. Thomas * £ 25
To Error - - * 25		

Dr. Jacob Thomas		Per Contra Cr.
		By Broad Cloth - 25

Now as these Things may happen in a Multiplicity of Business, when a Clerk performs any of these Operations, which is called *Writing off*, he always prefixes an *Asterisk* to the Entry, that tallies with the erroneous one entered; for Instance, I have but this one Piece of *Broad Cloth*, which is bought of *Jacob Thomas*, and, conformable to Rule, is debited

£ 25, and *Jacob Thomas* is credited by Broad Cloth for the same Sum, because I owe it him, but I perceive on the *Credit* of BROAD CLOTH £ 25, which is an Error, because I have not disposed of it; therefore I must *write off* that £ 25 on the Debit of that Account to *Error*, and put the *Asterisk* as above; which Mark shews those Sums are to be passed as Mistakes, and saves much trouble in large Accounts of sometimes two Sides of a Ledger.

THIRDLY, we may *charge the Dr. without the Cr. or Cr. without the Dr.* This Mistake is easily regulated; Let us suppose the Account as under

Dr. Cash		Per Contra Cr.
To W. Marrow on Ac. 20		
<hr/>		
William Marrow		Per Contra Cr.
<hr/>		

Here you have received the £ 20 of *William Marrow*, and have only noticed in your Account of *Cash* the Receipt of the Money, omitting to discharge *William Marrow* of that Sum, by giving him *Credit*: Therefore this Operation is easily performed by writing on the Credit Side of *William Marrow*, by *Cash on Account* £ 20, which was the Omision, and will complete the *double Entry*, and make the Case properly posted.

N. B. If the *Credit* is charged without the *Debit*, the contrary Method must be used.

FOURTHLY,

FOURTHLY, If the Dr. and Cr. are charged with different Sums :

## EXAMPLE.

Suppose I sell a Pipe of Red Port for £ 45 to *William Miller*, and it is posted as underneath ;

Dr. William Miller	Per Contra Cr.
To R. Port for 1 Pip. 45	
Dr. Red Port	Per Contra Cr.
	By W. Miller for 1 P. 35

In this Case, it is plain the Deficiency is £ 10 on the *Credit* of Red Port ; to rectify which, credit Red Port by *William Miller* for the £ 10 defective, which will even both Accounts as below ;

Dr. William Miller	Per Contra Cr.
To R. Port for 1 Pip. 45	
Dr. Red Port	Per Contra Cr.
	By W. Miller for 1 Pip. 35
	By D <sup>o</sup> . so much short posted 10
	45

N. B. If the Deficiency is on the Debtor Side, the Operation must be reversed.

\* \* There are also other Errors to be met with, in the Compting-House of a Merchant in regard to Posting ; for you may place the proper Sums, on the Dr. and Cr. Sides of the Ledger, which will make the *Trial-Balance* prove ; yet, at the same Time, will



will be *erroneous*, in regard to the Truth of Posting, as before observed: For Instance, suppose *William Jones* and *Walter Jones*, have both their Titles open in the same Folio of the Ledger; (as it often happens where there are six or eight different Titles in one Folio,) *William Jones* owes me £ 200, and pays me £ 50 in Part of Account; I then, according to Method in making my Journal Post, Debit Cash £ 50 to *William Jones* for the Money received; but, by Mistake in Posting, I carry £ 50 to the Credit of *Walter Jones*; now according to the Face of the Account, *Walter Jones* stands discharged for the Money he never paid, and *William Jones* owes me the Money I have received: Though this will make no Defect in your *Trial-Balance*, it is apparently a gross Mistake on the Part of the CLERK, to remedy which, let us consider the Entry posted *erroneous*, viz.

Cash		Contra Cr.
To W. Jones on Ac. 50		
<hr/>		
William Jones		Contra Cr.
To - - - - 200		
<hr/>		
Walter Jones		Contra Cr.
		By Cash on Account - 50
<hr/>		

It is plain from the preceding, that *William Jones* has no Discharge for the Money he has paid, therefore DEBIT *Walter Jones*, to *William Jones* for so much passed to his Credit

*Credit per Error and Credit, William Jones  
by Walter Jones for the same Sum.*

## EXAMPLE.

Cash		Contra Cr.
To Wm. Jones on Ac. 50		
<hr/>		
William Jones		Contra Cr.
To - - - - - 200		By Walter Jones per } *50
		Error to his Credit }
<hr/>		
Walter Jones		Contra Cr.
To Wm. Jones per } *50		By Cash on Account - 50
Error to my Credit }		
<hr/>		

In like manner, this Defect may arise, by crediting one Sort of Goods for the other, by an Over-sight in taking a wrong Folio from an Alphabet, &c.

Let us now return to the Method of completing the Balance of your little Set of Books; which, if rightly understood, will give you an Idea sufficient to undertake one more voluminous; and shall first begin with shewing you the *Use* and *Service* of the

## OPEN LEDGER.

**T**HIS Ledger immediately follows Ledger A, which, by comparing, you will find a true Copy, all but the last Lines, which are in Ledger A, used to close the Accounts. I purposely left it open, that the Learner may form to his Idea, the Face of a Ledger before

fore it is *balanced*. Under the DEBIT *Side* of all the Accounts in a small *Italic* Letter, I have explained the Use and Meaning of each particular Title; which, I hope, is plain enough for the Reader to comprehend; on the CREDIT *Side* I have shewn the Method of proceeding, in regard to BALANCING; for which Reason have not here said so much on that Head, as I otherwise should: Where there are no Remarks under an Account, it shews that the *Use*, Meaning, and Method of BALANCING, is the same with some one preceding, to which it refers.

BALANCING your Ledger: Prepare a small Book, or a few Sheets of Paper, for fear of Mistakes, ruled in the same Form with your Ledger; and write on the Top, *Balance Dr. per Contra Cr.* then, observing the *Proof* of your TRYAL-BALANCE, begin first with the Account of CASH (*See Open Led. Fol. 2.*) and, having found the Money in your Hands, write on the Dr. Side of your Paper of Balance, to *Cash remaining* £ 1350 7s. 10½*d.* then turn to the Credit of Cash in your Books, and write by *Balance remaining* £ 1350 7s. 10½*d.* which will even the Account of Cash, and that is balanced (*See Led. A, Fol. 2.*). Now begin with any other Account; (always remembering to reserve *Profit and Loss*, and *Stock*, for the two last,) but as Regularity is best, let us take *Broad Cloth*, which is the first open Account to be balanced in Fol. 1, and having



ing proceeded according to Method directed in the *Open Ledger*, let Balance be made Dr. to Broad Cloth, for Goods remaining, and Broad Cloth credited by Balance for such Remainder: Then subtracting your Dr. from your Credit; the Remainder will be what you gain by the Commodity, and the Account must be made Dr. to Profit and Loss for that Sum: Which will even your Account of Broad Cloth, and carry your Gains to the Credit of *Profit and Loss*, its proper Place.

In like manner, and agreeable to the Directions in the OPEN LEDGER, proceed with all the rest, till you have none open, but *Profit and Loss*; *Stock*, and *Balance*; begin then with PROFIT AND LOSS, (which Account, comparing it with the Open Ledger, you will find much swelled on both Sides, occasioned by the several Proportions of Gains and Loss, carried to that Account) and having summed up the two Sides, subtract the *Loss* from the *Gains*, which you will find to give a Remainder in this Ledger of £278 18 s. 2 d. then debit Profit and Loss for such Gains, and credit Stock by Profit and Loss for the same Sum. Next comes STOCK which, by subtracting; the Dr. from the Cr. will give us a Remainder of £2261 5 s. 0  $\frac{1}{2}$  d. for which Money, make STOCK Dr. to BALANCE for the Neat of your Estate; and credit Balance for the like Sum; which, on casting up the Credit Side

E of

of Balance, will produce a Sum, equal to that on the Dr. Side, and thereby prove the Truth of the whole Work; there remains then, nothing but to make a true Copy of your Paper, in the Ledger. There needs little to prove that £2261 5s. 0  $\frac{1}{2}$  d. is the Neat of our Estate; for if we consider the Account of *Stock*, we shall find the Cr. Side £2442 6s. 10  $\frac{1}{2}$  d. to be the Value of what we had in Possession, at opening the Books; and the Dr. Side of the same Account £460 to be what we owed: Now since we have gained £278 18s. 2d. by our Trade, it would make our real Worth amount to £2721 5s. 0  $\frac{1}{2}$  d. were not our original Debts of £460 to be subtracted, which reduces it to our true Worth, as carried to the Cr. of *Balance*: For were the several Debts we owe on the CREDIT SIDE of Balance, (*which amounts to* £739 10s. 0d.) subtracted from the Dr. SIDE of Balance, (*i. e. our Worth in ready Money, Goods, &c.*) it would give us a Balance of the above £2261 5s. 0  $\frac{1}{2}$  d. which plainly demonstrates the nice Connection between every Account; and the strict Harmony maintained through the whole, to the great Honour of the inimitable Projector.

For the Method of forming a new INVENTORY from the *Balance* of an *old Ledger*, in order to open a new *Set of Books*, consider my Remarks under Account of Balance *Led. A. Fol. 5, and Waste-Book B, Page 1.*

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WASTE



# WASTE BOOK.

A.

1753.



London, Jan. 1, 1753.

Inventory of the ready Money,  
Goods, and Debts, belonging to  
me A B, taken this Day, viz.

	£.	s.	d.			
In ready Money - - - -	987	10				
20 Bales Broad Cloth a £ 30	600					
14 Hhds of Sugar wt. 224 C.	308	6	10½			
1 qr. a 27 s. 6 d. per C.						
200 Bags Ginger, wt. 185 C.	203	10				
a 22 s. - - - - -						
60 Anchors of Brandy a 57 s.	172	10				
6 d. - - - - -						
James Jordan owes me on de-	70	10				
mand - - - - -						
Simon Symmonds, per Bond	100					
due 2 Feb. next, - - -						
	2442	6	10½			

I owe as follows,

To William Worthy on de-	60					
mand, - - - - -						
To James Ingram, per Bond	400					
with Interest from 4 June,						
1750, - - - - -				460		

London,

London, Jan. 2, 1753.

Bought 14 Pipes of Sherry of James Jordan, at £ 35 per Pipe, - - - - - Cafe 1. <i>Vide Rule 1.</i> - - - - -	490		
Sold 1 Hhd of Sugar, wt. 16 C. 2 neat to John Jeffrys, at 32 s. 6 d. per C. - - - Cafe 2. <i>Vide Rule 2.</i> - - - - -	26	16	3
Sold 2 Bales of Broad Cloth for ready Mo- ney, at £ 35 per Bale, - - - - - Cafe 3. <i>Vide Rule 3.</i> - - - - -	70		
Sold William Wisdom 6 Hhds. Sugar, wt. 89 C. 2 18 at 33 s. per C. - - - - - Cafe 4. <i>Vide Rule 1.</i> - - - - -	147	18	11½
Bartered with William Wise, 10 Pipes of Sherry at £ 36 per Pipe, - - - - - For 8 Puncheons Rum, qt. 897 Gall. a 6 s. 2 d. - - - - - Cafe 5. <i>Vide Rule 4.</i> - - - - -	360		
Bought a Silver Tea-kettle and Lamp, for which I paid - - - - - Cafe 6. <i>Vide Rule 5.</i> - - - - -	276	11	6
Bought a Silver Tea-kettle and Lamp, for which I paid - - - - - Cafe 6. <i>Vide Rule 5.</i> - - - - -	19	19	
Paid for a Set of Books for my Compting- House, - - - - - Cafe 7. <i>Vide Rule 7.</i> - - - - -	7	17	6
Paid my House-keeper her Bill of Expences, Cafe 8. <i>Vide Rule 6.</i> - - - - -	35	10	7½
My Warehouse-keeper has informed me of the Ullage of ½ the Pipe of Sherry bought of James Jordan, which I value at - - Cafe 9. <i>Vide Rule 8.</i> - - - - -	17	10	
Sold 4 Anchors of Brandy for ready Money a 62 s. 6 d. per Anchor, - - - - - Cafe 10. <i>Vide Rule 3.</i> - - - - -	12	10	

London,

London, Jan. 4, 1753.

Received by the Hands of William Roberts in full of a Legacy left me by my Uncle William Johnson, - - - - - Cafe 11. <i>Vide Rule 9.</i>	500		
Paid my Book-keeper his Quarters Salary and Bill of Charges, - - - - - Cafe 12. <i>Vide Rule 7.</i>	42	17	6
Sold 2 Puncheons of Rum, qt. 231 Gallons, at 7 s. 6 d. per Gallon, for ready Money, Cafe 13. <i>Vide Rule 3.</i>	86	12	6
Gave as a Benefaction to the Foundling Hof- pital, - - - - - Cafe 14. <i>Vide Rule 10.</i>	200		
Sold the Remainder of my Sherry, being 3 Pipes and 1 Hhd. at £ 40 per Pipe, to James Jordan, - - - - - Cafe 15. <i>Vide Rule 2.</i>	140		

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JOURNAL





# JOURNAL.

A.

1753.

London, Jan. 1, 1753.

	Sundry Ac. £2442 6 s. 10½ d. to Stock.			
		£.	s.	d.
.2	Cash in ready Money, -	987	10	
.1	Broad Cloth for 20 Bales } a £30 - - - - - }	600		
.2	Sugar for 224 C. 1 a 27 s. } 6 d. per C. - - - - - }	308	6	10½
.2	Ginger for 185 C. a 22 s. } per C. - - - - - }	203	10	
.1	Brandy for 60 Anch. a } 57 s. 6 d. - - - - - }	172	10	
.2	James Jordan on demand, -	70	10	
.3	Simon Symmonds, per }	100		
.1	Bond due 2 Feb. next, }			
		2442	6	10½
.1	Stock, £460 0 0 to Sundry Accounts.			
.3	To William Worthy on } demand, - - - - - }	60		
.3	To James Ingram, per } Bond with Int. from } the 4th of June, 1750, }	400		
		460		

London,

London, Jan. 2, 1753.

.3	Sherry £ 490 to James Jordan,			
.2	For 14 Pipes at £ 35 - - - - -	490		1
.3	John Jeffries £ 26 16 s. 3 d. to Sugar,			
.2	For 1 Hhd wt. 16 C. 2 at 32 s. 6 d. per C.	26 16	3	
.2	Cash £ 70 to Broad Cloth,			
.1	For 2 Bales at £ 35 per Bale - - - - -	70		
.3	Wm. Wisdom £ 147 18 s. 11 $\frac{1}{2}$ d. to Sugar,			
.2	For 6 Hhds, wt. 89 C. 2 18, at 33 s. per C.	147 18	11 $\frac{1}{2}$	
.4	William Wise £ 360 to Sherry, *			
.3	For 10 Pipes delivered him in Barter,			
	at £ 36 per Pipe - - - - -	360		
.4	Rum £ 276 11 s. 6 d. to William Wise, *			
.4	For 8 Puncheon, qts 897 Gallons, at			
	6 s. 2 d. received in Barter - - - - -	276 11	6	
.4	Plate and Jewels £ 19 19 s. to Cash,			
.2	Paid for a Tea-kettle and Lamp - - - - -	19 19		
.4	Charges of Merch. £ 7 17 s. 6 d. to Cash,			
.2	Paid for a Set of Books for the Compt- ing-House - - - - -	7 17	6	
.4	House Expences £ 35 10 s. 7 $\frac{1}{2}$ d. to Cash,			
.2	Paid my House-keeper's Bill of Ex- pences - - - - -	35 10	7 $\frac{1}{2}$	
.1	Profit and Loss £ 17 10 s. to Sherry,			
.3	For the Ullage of $\frac{1}{2}$ a Pipe - - - - -	17 10	0	

\* \* These are the two Journal Posts of the Case  
of Barter, mentioned in Rule 4.

F

London,



London, Jan. 4, 1753.

.2	Cash £ 12 10 s. to Brandy,			
.1	For 4 Anchors, a £ 3 2 s. 6 d. per Anc.	12	10	
.2	Cash £ 500 to Profit and Loss,			
.1	Received a Legacy left me by Uncle Jones	500		
.4	Charges Merch. £ 42 17 s. 6 d. to Cash,			
.2	Paid my Book-keeper qrs. Salery, and Bill of Charge	42	17	6
.2	Cash £ 86 12 s. 6 d. to Rum,			
.4	For 2 Punch. 231 Gall. a 7 s. 6 d.	86	12	6
.1	Profit and Loss £ 200 to Cash,			
.2	Gave to the Foundling Hospital	200		
.2	James Jordan £ 149 to Sherry,			
.3	For 3 Pipes and 1 Hhd at £ 40 per Pip.	140		

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London,



# LEDGER.

A.

1753.

F 2

A.	B. Broad Cloth - 1 Brandy - - 1 Balance - - 5	C. Cash - - - 2 Charges Merch. 4
D.	E.  A.	F.
G. Ginger - - 2	H. House Expenc. 4 327	I. Jordon, James 2 Ingram, James 3 Jeffrys, John - 3
K.	L.	M.



N.

Q.

P.

Profit and Loss  
Plate & Jewels

Q.

R.

S.

Rum

Stock

Sugar

Symmonds Sim.

Sherry

T.

U.

W.

Worthy, Will.

Wisdom, Will.

Wife, William

X.

Y.

Z.

		[ 1 . ]		Dr. Stock,		£.	s.	d.
1753.	Jan.	1	1	To sundry Accounts as per Journal	-	460	0	0
				To Balance for the Neat of my Estate	-	5 2261	5	0½

2721 5 0½

				Dr. Profit and Loss,				
1753.	Jan.	4	2	To Sherry for 1 Hhd. ullaged	- - -	3 17	10	0
		4	3	To Cash gave to the Foundling Hospital		2 200	0	0
				To House Expences	- - - - -	4 35	10	7½
				To Charges of Merchandize	- - - - -	4 50	15	0
				To Stock gained by Trade	- - - - -	1 278	18	2

582 13 9½

				Dr. Broad Cloth,				
1753.	Jan.	1	1	To Stock at £ 30 per Bale, for 20 Bales		1 600	0	0
				To Profit and Loss gained	- - - - -	1 10	0	0

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610 0 0

				Dr. Brandy,				
1753.	Jan.	1	1	To Stock at 57 s. 6 d. per Anc. for 60		1 172	10	0
				To Profit and Loss gained	- - - - -	1 1	0	0

173 10 0

		Per Contra Cr.		£.	s.	d.
1753.						
Jan.	1	1	By sundry Accounts as per Journal -	2442	6	10½
			By Profit and Loss gained by Trade -	278	18	0
				2721	5	0½
		Per Contra Cr.				
1753.						
Jan.	3	4	By Cash for a Leg. left by Uncle Johnson	2	500	0 0
			By Broad Cloth gained - - - - -	1	10	0 0
			By Brandy gained - - - - -	1	1	0 0
			By Sugar gained - - - - -	2	28	15 9½
			By Sherry gained - - - - -	3	27	10 0
			By Rum gained - - - - -	4	15	8 0
				582	13	9½
		Per Contra Cr.				
1753.						
Jan.	2	2	By Cash at £ 35 per Bale, for - - -	2	70	0 0
			By Balance rem. at £ 30 per Bale, - 18	5	540	0 0
				20		
				610	0	0
		Per Contra Cr.				
1753.						
Jan.	4	3	By Cash at £ 3 2 s. 6 d. for - 4 Anc.	2	12	10 0
			By Bal. rem. at 57 s. 6 d. per A. 56	5	161	0 0
				60		
				173	10	0



1753.		Dr. Cash,		4.		Dr. W.	
Jan.	1	1	To Stock in ready Money - - -	1	987	10	0
	2	2	To Broad Cloth for 2 Bales at £ 35 per B.	1	70	0	0
	3	3	To Brandy for 4 Anc. at £ 3 2s. 6d. per A.	1	12	10	0
			To Profit and Loss, received a Legacy left by Uncle Johnson - - - - - }	1	500	0	0
			To Rum for 231 Gallons a 7s. 6d. -	4	86	12	6
					1656	12	6
1753.		Dr. James Jordan,					
Jan.	1	1	To Stock per Note on Demand - - -	1	70	10	0
	4	3	To Sherry for 3 Pipes 1 Hhd at £ 40 -	3	120	0	0
			To Balance due - - - - -	5	279	10	0
					490	0	0
1753.		Dr. Sugar,					
Jan.	1	1	To Stock at 27 s. 6d. per C. for 224 C. 1	1	308	6	10 1/2
			To Profit and Loss gained - - - - -	1	28	15	9 1/2
					337	2	8
1753.		Dr. Ginger,					
Jan.	1	1	To Stock at 22 s. per C. for 185 C. -	1	203	10	0
					203	10	0

		Per Contra Cr.		£.	s.	d.
1753.						
Jan.	3	2	By Plate & Jewels for a Tea-kettle & lamp.	4	19	19 0
			By House Exp. paid House-keeper's Bill -	4	35	10 7½
			By Charges of Mer. pd. for 1 Set of Books	4	7	17 6
	4	3	By do. paid Book-keep. Sal. and Bill of C.	4	42	17 6
			By Profit and L. gave the Foundling Hosp.	1	200	0 0
			By Balance remaining in my Hands -	5	1350	7 10½
					1656	12 6
		Per Contra Cr.				
1753.						
Jan.	2	2	By Sherry for 14 Pipes at £ 35 - -	3	490	0 0
					490	0 0
		Per Contra Cr.				
1753.						
Jan.	2	2	By Jn. Jeffrys 32s. 6d. per C. for 16 C. 2 0	3	26	16 3
			By Wm. Wisdom, at 33s. for 89 2 18	3	147	18 11½
			By Balance rem. at 27s. 6d. 118 0 10	5	162	7 5½
					224	1
					337	2 8
		Per Contra Cr.				
1753.						
Jan.			By Ballance rem. at 22 s. - - 185 C.	5	203	10 0
					203	10 0

1753.			Dr. Simon Symmonds,		£.	s.	d.
Jan.	1	1	To Stock per Bond due 2d Feb. next	1	100	0	0
1753.			Dr. William Worthy,				
Jan.			To Balance due - - - - -	5	60	0	0
1753.			Dr. James Ingram,				
Jan.			To Balance due - - - - -	5	400	0	0
1753.			Dr. Sherry,				
Jan.	2	2	To James Jordan at £ 30 per P. for 14	2	490	0	0
			To Profit and Loss gained - - - -		27	10	0
					517	10	0
1753.			Dr. John Jeffrys,				
Jan.	2	2	To Sugar for 1 Hhd wt. 16C. 2 at 32s. 6d.	2	26	16	3
1753.			Dr. William Wisdom,				
Jan.	2	2	To Sugar for 6 Hhds wt. 89C. 2 18 at 33s.	2	147	18	11½
					147	18	11½



		<i>Per Contra Cr.</i>				
1753.				£.	s.	d.
<i>Jan.</i>		By Balance due - - - - -	5	100	0	0
<hr/>						
		<i>Per Contra Cr.</i>				
1753.						
<i>Jan.</i>	1	By Stock on demand - - - - -	1	60	0	0
<hr/>						
		<i>Per Contra Cr.</i>				
1753.						
<i>Jan.</i>	1	By Stock per Bond dated 4 June, 1750 -	1	400	0	0
<hr/>						
		<i>Per Contra Cr.</i>				
1753.						
<i>Jan.</i>	3	By W. Wife dd. in Bart. at £ 36, 10 P. o	4	360	0	0
	4	By Profit and Loss for an Ullage of o	1	17	10	0
	3	By James Jordan, at £ 40 for - 3	1	140	0	0
		14				
				517	10	0
<hr/>						
		<i>Per Contra Cr.</i>				
1753.						
<i>Jan.</i>		By Balance due - - - - -	5	26	16	3
<hr/>						
		<i>Per Contra Cr.</i>				
1753.						
<i>Jan.</i>		By Balance due - - - - -	5	147	18	11½
				147	18	11½



		Per Contra Cr.		L.		s. d.	
1753.							
Jan.	3	3	By Rum for 897 Gall. at 6s. 2d.	4	276	11	6
			By Balance due	5	83	8	6
						</	



1753.

Jan.

## Dr. Ballance,

	£.	s.	d.
To Cash remaining - - - - -	2	1350	7 10½
To Broad Cloth rem. 18 Bales at £ 30	1	540	0 0
To Brandy rem. 56 Anc. at 57 s. 6 d.	1	161	0 0
To Sug. rem. 118 C. 0 10 at 27 s. 6 d. p. C.	2	162	7 5½
To Ginger, rem. 185 C. at 22 s. per C. wt.	2	203	10 0
To Simon Symmonds, p. B. due 2 Feb. next	3	100	0 0
To John Jeffrys on demand - - - - -	3	26	16 3
To William Wisdom on demand - - - - -	3	147	18 11½
To William Wise on demand - - - - -	4	83	8 6
To Rum rem. 666 Gall. at 6 s. 2 d. - -	4	205	7 0
To Plate and Jew. for 1 Tea-k. and Lamp	4	19	19 0
		3000	15 0½

The Dr. Side of this Account contains what Goods remain in your Hands *unfold*, what Debts are due, what Cash you have in your Possession, and whatever else of Worth belongs to you, from which is always formed the *Inventory* for a new Waste Book; *this Side*, being an Account of your ready Money, Goods, Debts, &c. and the *Credit Side* an Account of the several Sums you owe.

\* \* \* For the Manner how a new Inventory is to be formed, from this or any other Account of Balance, in order for the opening a new Set of Books, See the *Inventory of the Waste Book B*, p. 1.

From my *Notes* under the Accounts in the *Open Ledger*, I hope the Reader will understand the Dependence this Account has on all the rest: For as these several Articles, are a Collection of the *Balances*, from the Credit Side of every particular Account, so such several Accounts, to which the Folio's refer, are all credited by this Account.

8 00 63

		Per Contra Cr.			£.	s.	d.
1753.		By James Jordan on demand	—	—	2	279	10 0
Jan.		By William Worthy, ditto.	—	—	3	60	0 0
		By Jn. Ingram, per. B. dated 4 June 1750	—	—	3	400	0 0
		By Stock the Neat of my Estate	—	—	1	2261	5 0 ½
					3000	15	0 ½

After the Account of Stock (*which is the last closed but this*) is made Dr. to Balance, for the Neat of your Estate, and this Account credited by Stock for the same Sum: You have then nothing to do, but add your Credit Side of this Account, and if it amounts to the same Sum as the Dr. Side, you are certain of its being true.

\* *The last Article on this Side is always your present Worth.*

10-10-1968

8 OC 63





THE

# OPEN LEDGER.

H

[ 1 ]

			Dr. Stock,			£. s. d.		
1753.								
Jan.	1	1	To Sundry Accounts, as per Journal -			460	0	9
			<i>The Dr. Side of this Account shews what you owed at opening the Books, the Cr. Side what was owing to you, and what you had in Possession.</i>					
1753.			Dr. Profit and Loss,					
Jan.	4	2	To Sherry for 1 Hhd ullaged - - -			3	17	10
	4	3	To Cash gave the Foundling Hospital -			2	200	0
			<i>The Dr. Side of this Account shews all you lose, the Cr. Side all you gain; and is also always made Dr. for such Things as turn to no Profit in Trade, but if this Account is not debited with them, and there are others erected in its stead, such as House or Personal Expences, and many other Titles of the same Kind, such Accounts in closing the Books, must be credited by PROFIT AND LOSS, and Profit and Loss in consequence debited to those Accounts.</i>					
1753.			Dr. Broad Cloth,					
Jan.	1	1	To Stock at £ 30 per Bale for 20 Bales			1	600	0
			<i>The Dr. Side of this, and all Accounts of Goods, shews the Quantity bought, and what they cost; the Cr. Side the Quantity sold, and what they sold for.</i>					
1753.			Dr. Brandy,					
Jan.	1	1	To Stock at 57s. 6d. per Anc. for 60 An.			1	172	10

[ 1 ]

1753.		Per Contra Cr.		L.	s.	d.
Jan.	1 1	By Sundry Accounts, as per Journal - -		2442	6	10

In balancing this Account, after it is credited by Profit and Loss for your neat Gain, (See the Cr. of this Account Ledger A, Fol. 1.) subtract the Dr. Side from the Credit, which will give us a Difference of £ 2261 5s. 0½d. (See the Debit of this Account Ledger A, Fol. 1.) and credit Balance for that Difference, BY STOCK. For the Method of closing Balance refer to Ledger A, Fol. 5.

1753.		Per Contra Cr.		L.	s.	d.
an.	3 4	By Cash received a Legacy - - - -		500	0	0

When all the Accounts are closed, but this Account, Stock, and Balance; sum up the two Sides of Profit and Loss, and (after subtracting) make Profit and Loss Dr. to Stock for the Difference, (i. e.) the neat Gain; and credit Stock by Profit and Loss for the same Sum. See Led. A, Fol. 1.

1753.		Per Contra Cr.		L.	s.	d.
Jan.	2 2	By Cash at £ 35 per Bale for 2 Bales -		70	0	0

In Balancing this Account, it will appear you have 18 Bales remaining, which at first cost (i. e.) £ 30 per Bale, amount to £ 540: Balance will therefore be made Dr. to this Account, for the 18 remaining Pieces, (See Led. A, Fol. 5.) and this Account credited by Balance, for the said 18 Pieces, and Sum of £ 540: (See Led. A, Fol. 1.) which will increase the Credit of this Account to £ 610 0 c. Then the first Cost of the whole Quantity bought, (i. e.) £ 600, being subtracted from the Credit Side, there will be a Remainder of £ 10, which is the Money gained by this Commodity: Therefore to even the Account; Broad Cloth must be made Dr. to Profit and Loss for the £ 10 gained, and Profit and Loss credited by Broad Cloth for the same Sum; which closes this Account. See Led. A, Fol. 1.

1753.		Per Contra Cr.		L.	s.	d.
"	4 3	By Cash at £ 3 2s. 6d. for 4 Anchors -		12	10	0
For Balancing, see Broad Cloth.						

1753.			Dr. Cash,		£.	s.	d.
Jan.	1	1	To Stock in ready Money - - - -	1	987	10	0
	2	2	To Broad Cloth for 2 Bales at £ 35 per B.	1	70	0	0
	4	3	To Brandy for 4 Anc. at £ 3 2s. 6d. per A.	1	12	10	0
			To Profit and Loss rec. Uncle Johnson's Leg.	1	500	0	0
			To Rum for 231 Gall. at 27s. 6d. -	4	86	12	6

*The Dr. Side of this Account shews all the Money you receive, the Credit Side all the Money you pay, in real Business the CASH BOOK is used to prevent filling the Ledger too soon, and the Trouble of Transferring the Account, and commonly once a Month is journalized by entering it in your Journal, under the Title of Cash Dr. to Sundry Accounts for all Money received, and Sundry Accounts Dr. to Cash, for all the Money paid, and then posted into the Ledger in its proper Course.*

1753.			Dr. James Jordan,				
Jan.	1	1	To Stock per Note on demand - - -	1	70	10	0
	4	3	To Sherry at £ 40 per Pip. for 3 P. 1 Hhd.	3	140	0	0

*The Dr. Side of this, and all other Accounts of Men, shews what they owe you, the Cr. Side what you owe them.*

*If the Dr. Side is most, the Balance is due to you, if the Cr. it is due to him: See this Method of Balancing noted on the Cr. Side.*

1753.			Dr. Sugar,				
Jan.	1	1	To Stock at 27s. 6d. per C. for 224 C.	1	308	6	10½
			See Broad Cloth.				

1753.			Dr. Ginger,				
Jan.	1	1	To Stock at 22s. per C. for 185 - -	1	203	10	0



1753.			Per Contra Cr.		£.	s.	d.
Jan.	3	2	By Plate and Jew. for 1 Tea-k. and Lamp,	4	19	19	0
			By House Exp. paid the House-keep. Bill,	4	35	10	7½
			By Charges Merc. pd. for a Set of Books,	4	7	17	6
	4	3	By do. pd. my Book-k. Sal. and B. of Cha.	4	42	17	6
			By Profit and Loss gave the Foundling-Hosp.	1	200	0	0

In balancing this Account (which is commonly closed first) sum up the Dr. Side, which is always the largest; and in this Example amounts to £1656 12s. 6d. then sum up the Cr. Side, which amounts to £306 4s. 7½d. and subtracting them, you will find the Remainder, or Cash in Hand, to be £1350 7s. 10½d. then make Balance Dr. for so much remaining, (vide Balance Led. A, Fol. 5) and credit this Account by Balance for the said Sum: Which will make the Dr. and Cr. Sums equal. See this Account balanced Led. A, Fol. 2.

1753.			Per Contra Cr.		£.	s.	d.
Jan.	2	2	By Sherry for 14 Pipe at £35 per Pipe -	3	490	0	0

Here it is evident James Jordan owes you £210 10s. and you have received Sherry of him, to the Amount of £490, then in closing this Account, make James Jordan Dr. to Balance, for what you owe him, (i. e.) £279 10s. as you will find by subtracting the Dr. Side of this Account from the Cr. See Led. A, Fo. 2.

1753.			Per Contra Cr.		£.	s.	d.
Jan.	2	2	By J. Jeffrys at 32s. 6d. per C. for 16 C. 2	3	26	16	3
			By W. Wisdom at 33s. per C. for 16 C. 2 18	3	147	81	11½

See Broad Cloth.

1753.			Per Contra Cr.		£.	s.	d.
Jan.							

This is the second Example of Account of Goods that is, where none are sold; there then remains nothing, but to debit Balance to this Account for 185 C. bought at 22s. per C. (the first cost) which will be £203 10s. and consequently even this Account. See Led. A, Fol. 2.

1753.

Jan.

Dr. Simon Symmonds,

To Stock per Bond due 2 Feb. next

£.

s.

d.

100

0

0

*This is the second Example of the Account of Men; here Simon Symmonds has nothing passed to his Credit, (i. e.) you have received no Money in Part of Payment.*

Dr. William Worthy,

*Here is an Example of a Man's Account, the Reverse of the above, where you are indebted to William Worthy £60, and nothing passed by the Debit of his Account, (i. e.) have given him nothing in Part of Payment.*

Dr. James Ingram,

1753.

Jan.

Dr. Sherry,

To Ja. Jordan, at £ 35 per Pipe for 14 P.

2

490

c

0

*This is the third Example of Account of Goods, where you will find the whole 14 Pipes are sold, therefore in balancing, there remains nothing but to subtract the Dr. Side from the Cr. (which, in this Example, will give us a Remainder or Profit of £ 27 10s.) and make Sherry Dr. to Profit and Loss for such Sum: without any regard to Balance that Account, being only to shew what Goods are remaining, which in this Case are none: See Ledger A, Fol. 3.*

1753.

Jan.

Dr. John Jeffrys,

To Sug. for 1 Hhd. 16 C. 2 at 32s. 6d. p. C.

2

26

16

3

1753.

Jan.

Dr. William Wisdom,

To Sug. for 6 Hhd. 16 C. 2 18 at 33s. per C

2

147

18

11½

## Per Contra Cr.

In balancing this Account, as Simon Symmonds owes you £100, Balance must be made Dr. to Simon Symmonds for that Sum: See Ledger A, Fol. 3.

L. s. d.

1753.

## Per Contra Cr.

Jan.

I I

By Stock on Demand - - - - -

I

60 0 0

This Account is balanced the Reverse of the Above: Here William Worthy is made Dr. to Balance, and Balance credited by William Worthy, see Balance Led. A, Fol. 5. and this Account closed, Led. A, Fol. 3.

1753.

## Per Contra Cr.

Jan.

I I

By Stock per Bond dated 4th of June, 1750.

5

400 0 0

This Account being of the same Kind, and balanced in the same Manner of William Worthy, we need say nothing more on this Head. See Ledger A, Fol. 3.

1753.

## Per Contra Cr.

Jan.

3 2  
4 2  
3

By Wm. Wife dd. in Bart. at £36 per P. 10  
Py Profit and Loss for an Ullage of - 0  $\frac{1}{2}$   
By James Jordan at £40 for - - 3  $\frac{1}{2}$

4

360 0 0

1

17 10 0

140 0 0

14

## Per Contra Cr.

This Account being of the same Kind with that of Simon Symmonds, we need say nothing more on this Head. See Ledger A, Fol. 3.

## Per Contra Cr.

This Account is balanced in the same Manner as John Jeffrys, Vide Fol. 3.

1753.		Dr. William Wife,		£.		s.		d.	
Jan.	3	2	To Sher. for 10 P. at £ 36 per P. dd. in Bart.	3	360	0	0		
<hr/>									
1753.		Dr. Rum,							
Jan.	3	2	To Wm. Wife received in Barter 897 G.	4	276	11	6		
<hr/>									
1753.		Dr. Plate and Jewels,							
Jan.	3	2	To Cash for a Tea-kettle and Lamp	2	19	19	0		
<p><i>This Account is made Dr. for all Things of this Kind that are bought, some will debit Profit and Loss for them, but as they are a Part of the Merchants Substance, I cannot approve it. Vide the Cr. Side of this Account.</i></p>									
<hr/>									
1753.		Dr. House Expences,							
Jan.	3	2	To Cash paid my House-keep. Bill of Exp.	2	35	10	7½		
<p><i>This Account is always made Dr. for House Rent, Taxes, Provision, &amp;c. in short the opening this Account is of no Consequence, unless to oblige the particular Humour of the Merchant; for it would save much Trouble and Time, were Profit and Loss immediately charged with this Sort of Concerns.</i></p>									
<hr/>									
1753.		Dr. Charges of Merchandize,							
Jan.	3	2	To Cash paid for a Set of Books	2	7	17	6		
	4	3	To do. paid Book-keep. Sal. & Bill of Exp.	2	42	17	6		
<p><i>This Account is made Dr. for all Charges attending Stores, Carriage, Clerks Wages, &amp;c. and Variety of other Things attending Trade, and its having a Title in the Ledger is of the same Consequence as House Expences unless for the same Reasons.</i></p>									



			<i>Per Contra Cr.</i>			£.	s.	d.
1753.								
Jan.	3	3	By Runt for 897 Gall. at 6s. 2d. - -	4	276	11	6	
			<i>For the balancing this Account, see James Jordan, Fol. 2.</i>					
			<i>Per Contra Cr.</i>					
1753.								
Jan.	4	3	By Cash at 17s. 6d. for - - - 231	1	86	12	6	
			<i>To balancing this Account, see Broad Cloth, Fol. 1.</i>					
			<i>Per Contra Cr.</i>					
			<i>Some will balance this Account by Profit and Loss, but as these Things are a Part of our Estate, I hold it necessary that Balance should be debited for the Discharge of it. See Ledger A, Fol. 4.</i>					
			<i>Per Contra Cr.</i>					
			<i>To balance this Account; debit Profit and Loss for the Amount on the Dr. Side (i. e.) £ 35 10s. 7 ½ d. and credit this Account, by Profit and Loss for the same Sum. See Ledger A, Fol. 1. and Fol. 4.</i>					
			<i>Per Contra Cr.</i>					
			<i>For the balancing this Account, see House Expences, and the Account closed. Ledger A, Fol. 4.</i>					

[ 4 ]

Rev. George C. ...

James Jordan, Feb. 2.

James Jordan, Vol. 2.

337

100

Dr. David C. ...

THE UNIVERSITY OF CHICAGO

10-40-2000

2

10. The following is a list of the names of the persons who have been named in the above-mentioned affidavits as having been in the possession of the same at the time of the same being made:

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

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1

1. The first part of the document is a list of names and addresses, which appears to be a directory or a list of contacts. The names are written in a cursive script, and the addresses are listed below them. The list includes names such as "John A. Smith", "John B. Smith", "John C. Smith", "John D. Smith", "John E. Smith", "John F. Smith", "John G. Smith", "John H. Smith", "John I. Smith", "John J. Smith", "John K. Smith", "John L. Smith", "John M. Smith", "John N. Smith", "John O. Smith", "John P. Smith", "John Q. Smith", "John R. Smith", "John S. Smith", "John T. Smith", "John U. Smith", "John V. Smith", "John W. Smith", "John X. Smith", "John Y. Smith", and "John Z. Smith".

# OBSERVATIONS ON THE SECOND SET OF BOOKS.

I shall treat on this set, as judging my Reader to have  
 a tolerable Idea, by his Study of my first.



It contains all the  
 ter of a Merchant;  
 which the Comptroller  
 me to infer in this set;  
 I have noticed the  
 my Division for  
 towards the Waste Book in this set, as  
 well as in the former.

## THE SECOND SET

Under each account in this I have entered in the  
 manner in Layer A: I have in the same Italian  
 referred their Use and Method of Balancing.

Now would the I have the trouble to go through  
 this, in the same manner as directed for my first set; it  
 would render him still more capable to understand the  
 Second Part of this Work.

## OF BOOKS.

## OBSERVATIONS on the SECOND SET of BOOKS.

**I** Shall treat on this Set, as judging my Reader to have a tolerable Idea, by his Study of my first.

It contains all the usual Varieties incident to the Counter of a Merchant: But as there are some few Things, which the Compass of my Undertaking, would not permit me to insert in this Set; without making the Book too voluminous. I have noticed the Methods how to proceed, in my Directions for Journalizing, which Directions extend to each Case of the WASTE BOOK in this Set, as well as in the former.

Under such Accounts in this Ledger as have not a Similar in Leger A: I have, in the same Italic Type, observed their Use and Method of Balancing.

Now would the Learner take the Trouble to go through this, in the same Manner as directed for my first Set; it would render him still more capable to understand the Second Part of this Work,



1753

London, Jan. 5. 1753.

Inventory of the ready Money, Goods, and Debt, belonging to me A. B. taken this Day, viz.



# WASTE BOOK.

## B.

I owe as follows,

To James Jordan on demand - 100  
 To William Worley ditto - 50  
 To James Tregin, for Bond dated 4 June, 1750 - 100

1753.

If you will turn to the Account of Balance, for Ledger A, you will find the present Part of this Inventory, (A. B.) what I have in Book to be taken from the Debit side of that Account, and the same Part, or what I owe, taken from the Credit side thereof. The Transposition of the Article of Balance, to form an Inventory, in order for the opening a new set of Books, is in itself plain, and easy, that I believe, comparing this Inventory with the said Account of Balance, will give sufficient Information.

London, Jan. 5, 1753.

Inventory of the ready Money, Goods, and Debts, belonging to me A. B. taken this Day, viz.

	£.	s.	d.
In ready Money - - - - -	1350	7	10 $\frac{1}{2}$
18 Bales of Broad Cloth at £30 per B. -	540		
50 Anchors of Brandy at 57s. 6d. -	161		
118 C. o 10 of Sugar at 27s. 6d. per C. -	162	7	5 $\frac{1}{2}$
185 C. of Ginger, at 22s. per C. -	203	10	
Simon Symmonds, owes me per } Bond due 2 Feb. next - - - }	100		
John Jeffrys owes me on demand -	26	16	3
Wm. Wisdom owes me on demand -	147	18	11 $\frac{1}{2}$
William Wife owes me on demand -	83	8	6
666 Gallons of Rum at 6s. 2d. -	205	7	
1 Silver Tea-kettle and Lamp - -	19	19	
	3000	15	0 $\frac{1}{2}$

I owe as follows,

To James Jordan on demand -	279	10	
To William Worthy ditto - - -	60		
To James Ingram, per Bond dated } 4 June, 1750 - - - - - }	400		
	739	10	0

☞ If you will turn to the Account of Balance, Fol. 5 Ledger A, you will find the preceding Part of this Inventory, (*i. e.*) what I have in Stock to be taken from the Dr. Side of that Account, and the latter Part, or what I owe, taken from the Credit Side thereof: The Transposition of the Articles of Balance, to form an INVENTORY, in order for the opening a new Set of Books; is in itself so plain, and easy, that I believe, comparing this Inventory with the said Account of Balance, will give a sufficient Information.

London,

London, Jan. 6, 1753.

Bought 14 Pipes of Madeira at £ 30, for which I paid - -	£.	s.	d.
Cafe 1. <i>Vide Rule 11.</i>	420	0	0
Paid James Jordan in Part of Account - - - - -	100	0	0
Cafe 2. <i>Vide Rule 12.</i>			
7			
Sold William Wise 114 C. of Ginger at 32 s. 6d. per C.			
For which he has paid me in Part - - - - -	£ 90		
And promised in one Month - - - - -	95	5	
Cafe 3. <i>Vide Rule 13.</i>	185	0	0
9			
Sent as an Adventure to Dublin, in the Flying Fish, William Connolly, Master, consigned to Patrick O Hara Merchant there, viz.			
P. O. 3 Hhds. Sugar wt. 54 C. 2 at 27 s. per C. -	74	18	9
4 Puncheons of Rum, qt. 427 Gallons at 6 s. 2d. -	131	13	2
Paid Charges on the above Goods - - - - -	1	2	6
Cafe 4. <i>Vide Rule 16.</i>	207	14	5
John Jeffrys has paid me in full - - - - -	26	16	3
Cafe 5. <i>Vide Rule 15.</i>			
14			
Bought 1-6th Part of Ship Neptune, which cost - - - -	135	10	0
Cafe 6. <i>Vide Rule 45.</i>			
Bartered 2 Pipes of Madeira Wine at £ 30 per Pipe for 2 Bales of Broad Cloth of the same Value - - - - -	60	0	0
Cafe 7. <i>Vide Rule 14.</i>			
27			
Sold James Jordan 6 Bales of Broad Cloth at £ 30 per Bale -	180	0	0
Cafe 8. <i>Vide Rule 2.</i>			
I owing James Jordan Money, have given him a Bill at 10 Days on William Wisdom (who is indebted to me) which he has accepted for - - - - -	100	0	0
Cafe 9. <i>Vide Rule 17.</i>			
Feb. 9.			
Simon Symmonds has paid in Discharge of his Bond 100			
And two $\frac{1}{2}$ Years Interest at 5 per Cent. - - - - -	12	10	
Cafe 10. <i>Vide Rule 18.</i>	112	10	0

London,

London, Feb. 26, 1753.

	£.	s.	d.
Bought of James Jones 14 Pieces of Holland, at £ 18 per Piece,			
For which have paid him in Part - - - - -	126		
And promised on demand - - - - -	126		
Cafe 11. <i>Vide Rule 19.</i> - - - - -	252	0	0
29			
Bought of James Jones, and sent as an Adventure to Antigua, in			
the Prince Henry, James Moore Master, consigned to Moses			
Gonfales Merchant there, viz.			
M. G. 100 Dozen of bottled Ale at 3 s. - - - - -	25		
2 Pipes of Madelra Wine - - - - -	60		
40 $\frac{1}{2}$ Barrels of Beef at 20 s. ea. - - - - -	40		
1 Bale Crocus, qt. 22 Pieces at 8 s. ea. - - - - -	3	16	
Paid Charges on the above Goods - - - - -	6	14	8
Cafe 12. <i>Vide Rule 20.</i> - - - - -	140	10	8
March 4			
William Johnson and myself have agreed to go halves in 10 Pipes			
of Sherry at £ 27 per Pipe - - - - -			
my half Share which I have paid comes to - - - - -	135	0	0
Cafe 13. <i>Vide Rule 21.</i> - - - - -			
Paid my Proportion of the Repairs of Ship Neptune - - - - -	23	10	0
Cafe 14. <i>Vide Rule 22.</i> - - - - -			
11			
Uncle Jones is dead, and by his Will has appointed me his Exe-			
cutor, bequeathing to me what remains of his Estate, after			
the several Legacies are discharged, and all Demand thereon			
paid: Whose Effects are as follows, viz. £.			
In ready Money - - - - -	1200		
His Stock in Trade, Household Furniture, and other			
Effects have had appraised; and have sold them to			
James English according to Appraisement, and re-			
ceived the Money which is - - - - -	2000		
Cafe 15. <i>Vide Rule 23.</i> - - - - -	3200	0	0
Out of which Uncle Jones has bequeathed several Legacies which			
I have paid to the Amount of - - - - -	1100	0	0
Cafe 16. <i>Vide Rule 23.</i> - - - - -			
Paid the Funeral Charges of Uncle Jones - - - - -	102	14	0
Cafe 17. <i>Vide Rule 23.</i> - - - - -			
Paid sundry Tradesmens Bills on Account of Uncle Jones de-			
ceased, to the Amount of - - - - -	744	6	6
Cafe 18. <i>Vide Rule 23.</i> - - - - -			

London,



London, March 8, 1753.

Received Advice from Patrick O Hara, my Factor at Dublin, of the Sale of my Adventure, per Flying Fish, the neat Proceeds of which amount to Sterling		£.	s.	d.
Case 19. <i>Vide Rule 24.</i>		245	17	8
21				
William Johanson has rendered his Account of the Sale of our 10 Pipes of Sherry, which he has sold for £ 321 10s. my Moiety of which he has paid me amounting to		160	15	0
Case 20. <i>Vide Rule 25.</i>				
28				
Received from on Board the Rebecca, Jonathan Robbins Master, from Barbadoes, addressed to me for Sales and Returns, the following Goods on Account of William Jacobs and Co. Merchants there, viz.				
W 1. 20 Hhds of clayd Sugar, wt. 378 C. 2				
40 Puncheons of Rum, qt. 4200 Gall.				
Paid Freights and other Charges		187	14	6
Case 21. <i>Vide Rule 26.</i>				
April 4				
Have drawn on Patrick O Hara of Dublin, payable at Usance, favour of James Jerriiden for Sterling		200	0	0
For which James Jerriiden has paid me the Cash.				
Case 22. <i>Vide Rule 27.</i>				
22				
Jacob Williams has informed me he has a dubious Debt, for which he is offered in Part of Payment, three hundred weight of Jesuits Bark at 3s. per lb. but it being a perishable Commodity, is willing to credit me till it is sold, provided I will engage to rigue $\frac{1}{2}$ Share with him, which having agreed to, my $\frac{1}{2}$ Share amounts to		25	4	0
Case 23. <i>Vide Rule 21.</i>				
12				
Sold 2 Hhds of William Jacobs's Sugar, wt. 34 C. 2 at 27s. 6d. per C. for ready Money		47	8	9
Case 24. <i>Vide Rule 28.</i>				
13				
Jacob Williams tells me he has sold our Jesuits Bark to Anthony Holland for £ 72 14s. payable in 3 Months, and will credit my Account for my $\frac{1}{2}$ Share		36	7	0
Case 25. <i>Vide Rule 25.</i>				

K

London,

London, April 16, 1753.

Lent Samuel SmaJwood, on his Bond at 5 per Cent - - -	£.	s.	d.
Cafe 26. <i>Vide Rule 29.</i>	600	0	0
17			
Patrick O Hara writes me, that he has accepted my Bill on him favour James Jerriden for - - -	200	0	0
Cafe 27. <i>Vide Rule 27.</i>			
20			
Received Advice from Moses Gonfales, my Factor at Antigua, of the Sale of my Adventure, per Prince Henry, the neat Pro- ceeds of which Sale amount to Sterling - - -	164	0	0
Cafe 28. <i>Vide Rule 24.</i>			
25			
Sold William Worthy 4 Puncheons of William Jacobs's Rum, per Rebecca, qt. 427 Gallons, a 6s. - - -	128	2	0
Cafe 29. <i>Vide Rule 28.</i>			
30			
Sent as an Adventure to Jamaica in the Mercury, Francis Wil- liams Master, consigned to Joseph Curtis, Merchant there, the following Goods to sell for my Account, viz.			
I C	£.	s.	d.
2 Bales of Broad Cloth at £30 - - -	60	0	0
6 Anc. of Brandy 57s. 6d. - - -	17	5	0
3 Pipes of Madeira Wine at £30 - - -	90	0	0
4 Pieces of Holland at 18s. - - -	72	0	0
1 Chest of China, bought of James Jones - - -	42	10	0
C. grs.			
3 Coil of 2 1/2 Inch Cordage wt. 5 2 } bought of			
2 Coil of 1 1/2 Inch ditto - 1 2 } Wm Wise.			
6 Coil of Thread Ratline - 3 0 } C.			
10 at 35s. p. C. 17 10 0			
5 Kegs white Lead, wt. 3 C. 2 at 42s. per C. 7 7			
10 Jugs of Linseed Oil, qt. 23 Gall. a 5s. 6 5			
Bought of William Worthy - - -	13	12	0
Paid Charges on the said Goods - - -	7	4	6
Cafe 30. <i>Vide Rule 30.</i>	320	1	6
May 6			
Sold William Wisdom 4 Hhds of William Jacobs's Sugar, per Rebecca, wt. 72 C. 2 at 32s. 6d. per C. - - -	117	16	3
Cafe 31. <i>Vide Rule 28.</i>			
Sold 4 Puncheons William Jacobs's Rum, qt. 427 Gallons a 6s. for ready Money - - -	128	2	0
Cafe 31. <i>Vide Rule 28.</i>			

London,

London, May 10, 1753.

	£.	s.	d.
James Wild and myself have bought 14 Serons of Cocoa, wt. 21 C. 2 14, at 97 s. 6 d. per C. which I have to sell on our joint Account, each having paid down his Share	105	8	5½
Cafe 32. Vide Rule 31.			
16			
Sold Simon Symmonds 11 C. wt. of the Cocoa in Co. J. Wild, at £ 5 5s. per C.	57	15	0
Cafe 33. Vide Rule 31.			
20			
William Jacobs of Barbadoes, has drawn a Bill on me favour of Jacob Tonson and Co. at fifteen Days, which have accepted for	200	0	0
Cafe 34. Vide Rule 32.			
24			
Sold the Remainder of our Cocoa in Co. J. Wild being 10 C. 2 14, at £ 5 7s. 6 d. per C. for ready Money	57	2	2½
Cafe 35. Vide Rule 31.			
30			
Having sold all my Cocoa in Co. James Wild must close that Account according to Rule 31.			
Cafe 36. Vide Rule 31.			
June 1			
Sold James Jones 13 Puncheons of W. Jacobs and Co. Rum, qt. 1391 Gall. at 7 s. per Gall.	486	17	0
Cafe 37. Vide Rule 28.			
7			
James Marlow, and myself, agreeing to Trade together, we buy of James Hardy			
40 Pipes of Claret at £ 64 per Pipe	2560	0	0
Cafe 38. Vide Rule 33.			
Paid J. Ingram Interest on my Bond to the 4th Inst. being for three Years on £ 400 at five per Cent	60	0	0
Cafe 39. Vide Rule 34.			
9			
Sold for ready Money 4 Pipes of Claret in Co. James Marlow, at £ 70 per Pipe	280	0	0
Cafe 40. Vide Rule 33.			
14			
Sold Humphrey Nash 4 Bales of Broad Cloth at £ 40 per Bale, for which he has given me a Bill on Joseph Martin	160	0	0
Cafe 41. Vide Rule 35.			



London, June 14, 1752.

	£.	s.	d.
Paid Jacob Tonson and Co. the Bill of Exchange, drawn by W. Jacobs and Co. in their favour for	290	0	10
Cafe 42. <i>Vide Rule 32.</i>			
16			
James Marlow has paid me in part of his Proportion of the Claret, in Co. bought James Hardy	600	0	10
Cafe 43. <i>Vide Rule 33.</i>			
Paid James Hardy in part of Account	1000	0	0
Cafe 44. <i>Vide Rule 12.</i>			
18			
Bought of J. Jeffrys 4 Pipes of Port Wine at £30, for which have given him a Bill on James Jones for	120	0	0
Cafe 45. <i>Vide Rule 36.</i>			
19			
Sold W. Worthy 4 Pipes of the Claret in Co. James Marlow, at £70	280	0	0
Cafe 46. <i>Vide Rule 33.</i>			
23			
Sold the Remainder of the Sugar in my Warehouse, being 63 C. 2 10 at £30 per C. for ready Money	95	18	0
Cafe 47. <i>Vide Rule 3.</i>			
25			
Sold James Hardy 15 Puncheons of William Jacobs and Co. Rum at 7s. 6d. per Gall. qt. 1710 Gall.	641	5	0
Cafe 48. <i>Vide Rule 28.</i>			
29			
Owners of Ship Neptune have settled the Account of Freight, which amounting to £600 have paid me my Share, which is	100	0	0
Cafe 49. <i>Vide Rule 37.</i>			
July 1			
Received from on Board the True Blue, Samuel Gubbins Master, from Antigua, being remitted me by Moses Gonfales Merchant, in full of the neat Proceeds of my Sale as by him rendered			
	£.	s.	d.
H M 8 Hhds Sugar wt. 138 3 9 at 22s. 6d.	156	3	9 1/2
Commission	7	16	2 1/4
Cafe 50. <i>Vide Rule 38.</i>	164	0	0
3			
Simon Symmones has paid me in full	57	15	0
Cafe 51. <i>Vide Rule 15.</i>			
5			
Sold John Jeffrys 10 Hogheads of William Jacob's Sugar, per Rebecca, wt. 180 C. at 35s. per C.	315	0	0
Cafe 52. <i>Vide Rule 28.</i>			

London,



London, July 7, 1753.

	£.	s.	d.
Paid Freight on the Sugars shipped by David Gonfalez Cafe 53. <i>Vide Rule 39.</i>	23	14	0
8			
Sold for ready Money 20 Pipes of Claret in Co. James Marlow, at £ 67 per Pipe	1340	0	0
Cafe 54. <i>Vide Rule 33.</i>			
11			
Paid James Hardy in full Cafe 55. <i>Vide Rule 12.</i>	91	14	1
12			
Received Humphrey Naylor's Bill on Joseph Martin for Cafe 56. <i>Vide Rule 40.</i>	160	0	0
14			
Sold for ready Money the Remainder of William Jacobs's Rum, being 2 Runcheons, qt. 214 Gallons a 7s. 6d.	80	5	0
Cafe 57. <i>Vide Rule 28.</i>			
15			
James Jones is broke, and I have compounded his Debt of £ 144 11s. at 7s. 6d. in the Pound, the Composition Mo- ney received is	91	14	1
Cafe 58. <i>Vide Rule 41.</i>			
17			
By Accident in removing our Claret, in Co. 2 Pipes are staved, and all the Wine lost, which cost us	128	0	0
Cafe 59. <i>Vide Rule 42.</i>			
19			
Sold James Jordan 5 Hhds of William Jacobs's and Co. Sugar, wt. 82 C. 2 at 33s. 6d. per C.	138	3	9
Cafe 60. <i>Vide Rule 28.</i>			
Having sold all the Goods on Account W. Jacobs and Co. must carry the neat Proceeds to the Credit of his Account current. Cafe 61. <i>Vide Rule 43.</i>			
24			
Sold our remaining 10 Pipes of Claret in Co. to William Wis- dom, at £ 69 per Pipe	690	0	0
Cafe 62. <i>Vide Rule 33.</i>			
Having sold all the Claret in Co. with James Marlow, must close the Account of Goods, and carry his Proportion to the Credit of his Account current. Cafe 63. <i>Vide Rule 33.</i>			

London,

*[Faint handwritten text]*

[ 1 ]

London, 1753.



# JOURNAL. B.

1. 1753 to 1754 Accounts.

1753.

4. To James Ingram, for 1753.

4. To William Worthington, do.

4. To James Ingram, on demand.

London.

London.

London, Jan. 5, 1753.

		£.	s.	d.
	Sundry Ac. £3000 15 s. 0½ d. to Stock.			
		£.	s.	d.
.2	Cash in ready Money - - -	1350	7	10½
.1	Broad Cloth for 18 Bales at £30	540		
.3	Brandy for 56 Anc. at 57s. 6d. ea.	161		
.3	Sugar 118 C. o 10 at 27s. 6d. p. C.	162	7	5½
.3	Ginger for 185 C. at 22s. per C.	203	10	
.3	S. Symmonds per Bond due 2 Feb.	100		
.3	John Jeffrys on demand - - -	26	16	3
.4	William Wifdom ditto - - -	147	18	11½
.3	William Wise ditto - - -	83	8	6
.4	Rum for 666 Gallons at 6s. 2 d.	205	7	
.4	Plate and Jewels for 1 Tea-			
.1	kettle and Lamp - - -	19	19	
		3000	15	0½
.1	Stock, £739 10 to Sundry Accounts.			
.4	To James Jordan on demand -	279	10	
.4	To William Worthy ditto - -	60		
.4	To James Ingram, per Bond			
	dated 4 June, 1750 - - -	400		
		739	10	0

London,



London, Jan. 6, 1753.

		£.	s.	d.
.4	Madeira £ 420 to Cash,			
.2	For 14 Pipes at £ 30	420	0	0
.4	James Jordan £ 100 to Cash,			
.2	Paid him in part of Account	100	0	0
	7			
.2	Sundry Accounts £ 185 5s. to Ginger,	£. s.		
.3	Cash in Part for 114 C. at 32s. 6d.	90		
.3	Wm. Wife for the rest in one Month	95 5	185	5 0
	9			
.5	Advent. to Dublin, 2 £ 207 14s. 5d. to Sundry Accts.			
	per the Neptune, 3	£. s. d.		
.3	To Sugar for 3 Hhds, wt. 54 C. 2 a 27s. 6d.	74	18	9
.4	To Rum for 4 Punch. qt. 427 Gall. a 6s. 2d.	131	13	2
.2	To Cash paid Charges	1	2	6
		207	14	5
.2	Cash £ 26 16 3 to John Jeffries,			
.3	Received of him in full	26	16	3
	14			
.5	Ship Neptune £ 135 10s. to Cash,			
.2	Paid for the 1-6th Part	135	10	0
.1	Broad Cloth £ 60 to Madeira Wine,			
.4	For 2 Bales received in Barter for 2 Pipes	60	0	0
	27			
.5	James Jones £ 180 to Broad Cloth,			
.1	For 6 Bales at £ 30	180	0	0
.4	James Jordan £ 100 to William Wisdom,			
.4	For my Bill on the latter, favour of the former	100	0	0
	Feb. 9			
.2	Cash £ 112 10s. to Sundry Accounts,	£. s.		
.3	To Simon Symmonds in Discharge of his Bond	100		
.1	To Profit and Loss for 2 ½ Years Int. at 5 per C.	12	10	
	26	112	10	0
.5	Holland £ 252 to Sundry Accounts,	£		
.2	To Cash in part for 14 Pieces at £ 18	126		
.5	To James Jones for the rest on Demand	126		
		252	0	0

L

London,

[ 3 ]

London, Feb. 29, 1753.

		£.	s.	d.
.5	Advent. to Antigua, } £ 140 10s. 8d. to Sundry Acc. per Prince Henry, }			
.5	To J. Jones for 100 Doz. bottle Ale a 5s. 25 2 Pipes Madeira Wine - - - 60 40 half Barrels Beef a 20s. - 40 1 Bale, qt. 22 Pieces Crocus a 8s. - 8 16 133 16			
.2	To Cash paid Charges on the above Goods - - - 6 14 8 140 10 8			
	Mar. 4			
.5	Sherry in Hands of } £ 135 to Cash, William Johnson, }			
.2	Paid my $\frac{1}{2}$ Share of 10 Pipes a £ 27 - - - 135 0 0			
.5	Ship Neptune £ 23 10s. to Cash, Paid my Proportion of Repairs - - - 23 10 0			
	11			
.2	Cash £ 3200 to Estate of Uncle Jones, Received for Sundries as per Waste Book, Page 3. 3200 0 0			
.6	Estate of Uncle Jones £ 1100 to Cash, Paid sundry Legacies - - - 1100 0 0			
	17			
.6	Estate of Uncle Jones £ 847 0 6d. to Cash, £. s. d. Paid Funeral Charges 102 14 Paid sundry Bills - - - 744 6 6 847 0 6			
	18			
.6	Pat. O'Hara's Acc. curr. £ 245 17s. 8d. to Adv. to Dublin For neat Proceeds as per Account Sales - - - 245 17 8			
.5	21			
.2	Cash £ 160 15s. to Sherry Hands W. Johnson, Received my $\frac{1}{2}$ Share of our 10 Pipes sold - - - 160 15 0			
.5	28			
.6	W. Jacobs, and Co. } £ 187 14s. 6d. to Cash, Sale per Rebecca, }			
.2	Paid Freight and other Charges - - - 187 14 6			
	April 4			
.2	Cash £ 200 to Bill of Exchange, For 1 on Pat. O'Hara favour, J. Jerriiden at Usance for 200 0 0			
.6	11			
.7	Jesuits Bark in Hands } £ 25 4s. to J. Williams Acc. curr. of Jac. Williams, }			
.7	For my $\frac{1}{2}$ Share of 3 C. at 3s. per lb. - - - 25 4 0			

London,

London, April 12, 1753.

		£.	s.	d.
.2	Cash £47 8s. 9d. to W. Jacobs's Sale <i>per</i> Rebecca,			
.6	For 2 Hhds Sugar, wt. 34 C. 2 at 27s. 6d. -	47	8	9
	13			
.7	J. Williams's Acc. curr. £36 7s. to Jesuits Bark in Hands			
.7	J. Williams,			
	For my $\frac{1}{2}$ Share of our 3 C. fold - - -	36	7	0
	16			
.3	Samuel Smalwood £. 600 to Cash,			
.2	Lent him on Bond at 5 <i>per</i> Cent - - -	600	0	0
	17			
.6	Bills of Exchange £200 to Pat. O Hara Acc. current,			
.6	For 1 by him accepted favour, J. Jerriiden for -	200	0	0
	20			
.7	Moses Gonfales Acc. curr. £164 $\frac{1}{2}$ To Advent. to Antigua,			
.5	per Prince Henry,			
	For the neat Proceeds as <i>per</i> Account Sales -	164	0	0
	25			
.4	Wm. Worthy £128 2s. to W. Jacobs's Sale <i>per</i> Rebecca,			
.6	For 4 Puncheons Rum, qt. 427 Gallons, a 6s. -	128	2	0
	30			
.7	Advent. to Jamaica, } £320 1s. 6d. to sundry Acc.			
	<i>per</i> Mercury, } £. s. d.			
.1	To Broad Cloth for 2 Bales at £30 -	60		
.3	To Brandy for 6 Anchors, at 57s. 6d. -	17	5	
.4	To Madeira for 3 Pipes at £30 -	90		
.5	To Holland for 4 Pieces, at £18 -	72		
.5	To James Jones for 1 Chest of China, -	42	10	
.3	To W. Wife for 3 Coil of $\frac{7}{8}$ C. gr.			
	3 $\frac{1}{2}$ Inch Cordage, wt. $\frac{1}{2}$ 5 2			
	2 Coil 1 $\frac{1}{2}$ Inch ditto. 1 2			
	6 Coil of Thread Ratline 3			
	10 C. a 35s. 17 10			
.4	To W. Worthy for 5 Kegs white lead $\frac{1}{2}$ £. s.			
	3 C. 2 a 42s. - - -	7	7	
	10 Jugs of Linc. Oyl, qt. 25 Ga. a 5s. 6 5			
	13 12			
.2	To Cash paid Charges on the above Goods -	7	4	6
	320 1 6			
	May 6			
.4	W. Wisdom £117 16s. 3d. to W. Jacobs's S. <i>per</i> Rebecca,			
.6	For 4 Hhds of Sugar, wt. 72 C. 2 at 32s. 6d. -	117	16	3
.2	Cash £128 2s. 0d. to Wm. Jacobs's Sale <i>per</i> Rebecca,			
.6	For 4 Puncheons Rum, qt. 427 Gallons a 6s. -	128	2	0

London, May 10, 1753.

.7	Cocoa J. Wild £ 105 8s. 5½ d. to sundry Accounts,	£.	s.	d.
.7	To J. Wild's Acc. curr. for ½ Share of 2	£.	s.	d.
	21 C. 2 14 at 97½. 6d. - - -	52	14	2½
.2	To Cash for my ½ Share - - -	52	14	2½
	16	105	8	5½
.9	Simon Symmonds £ 57 15s. 0d. to Cocoa, Co. J. Wild,			
.7	For 11 C. at £ 5 3s. per C. - - -	57	15	0
	20			
.8	Wm. Jacobs's Account current £ 200 to Bills payable,			
.8	For 1 favour J. Johnson and Co. at 15 Days for - - -	200	0	0
	24			
.2	Cash £ 57 2s. 2½ d. to Cocoa, Co. J. Wild,			
.7	For 10 C. 2 14 at £ 5 7s. 6d. per C. - - -	57	2	2½
	30			
.7	J. Wild Acc. Co. £ 57 8s. 7½ d. to J. Wild Acc. curr.*			
.8	For his Moiety of neat Proceeds of Cocoa when received - - -	57	8	7½
.7	Cocoa Co. J. Wild £ 9 8s. 9d. to sundry Acc. * £. s. d.			
.7	To J. Wild's Acc. Co. for ½ Share gained - - -	4	14	4½
.1	To Profit and Loss for my ½ Share ditto - - -	4	14	4½
	June 1	9	8	9
.5	James Jones £ 486 17 to W. Jacobs's Sale, per Rebecca,			
.6	For 1391 Gallons Rum at 7s. 7d. - - -	486	17	0
	7			
.8	Claret in Co. J. Marlow £ 2560 to J. Hardy,			
.9	For 40 Pipes at £ 64 per Pipe. - - -	2560	0	0
.9	J. Marlow Acc. current £ 1280 to his Account in Co.			
.9	For ½ Share of 40 Pipes Claret - - -	1280	0	0
.1	Profit and Loss £ 60 to Cash,			
.2	Paid 3 Years Int. on my Bond of £ 400 to J. Ingram - - -	60	0	0
	9			
.2	Cash £ 280 to Claret Co. J. Marlow,			
.8	For 4 Pipes at £ 70 - - -	280	0	0
	14			
.9	Bills receivable £ 160 to Broad Cloth,			
.1	For 1 on Joseph Martin for 4 Bales at £ 40 - - -	160	0	0
.8	Bills payable £ 200 to Cash,			
.2	Paid J. Johnson and Co. Wm. Jacobs's Bill - - -	200	0	0
	16			
.2	Cash £ 600 to J. Marlow's Account current,			
.9	Received on Account of our Claret in Co. - - -	600	0	0
	* * These 2 Cases are the Journal Post of Case 36.			
	W. B. concerning the Account in Co. according to Rule 31.			

London,



London, June 16, 1753.

		£.	s.	d.
.9	James Hardy £1000 to Cash,			
.2	Paid him in part of Account	1000	0	0
	18			
.7	Port Wine £120 to J. Jones,	120	0	0
.5	For my Bill on him favour J. Jeffries, for 4 Pipes,			
	19			
.4	W. Worthy £280 to Claret Co. J. Marlow,	280	0	0
.8	For 4 Pipes at £70 per Pipe			
	23			
.2	Cash £95 8s. to Sugar,	95	8	0
.3	For 63 C. 2 10 at 30s.			
	25			
.9	James Hardy £641 5s. to W. Jacobs's Sale per Rebecca,	641	5	0
.6	For 1710 Gallons Rum at 7s. 6d. per Gallon			
	29			
.2	Cash £100 to Ship Neptune,	100	0	0
.5	Received 1-6th Part of £600 Freight			
	July 1			
.3	Sundry Acc. £164 to Mof. Gonfales Acc. curr. £. s. d.			
.1	Sugar for 8 Hhds wt. 138 C. 3 9 at 22s. 6d. 156 3 9½			
.7	Profit and Loss for Commission - - 7 16 2½	164	0	0
	3			
.2	Cash £57 15s. to Simon Symmonds,	57	15	0
.3	Received of him in full			
	5			
.3	John Jeffries £315 to W. Jacobs's Sale per Rebecca,	315	0	0
.6	For 10 Hhds Sugar 180 C. at 35s.			
.1	Profit and Loss £23 14s. to Cash,	23	14	0
.2	Paid Freight on Sugars remitted by M. Gonfales			
	8			
.2	Cash £1340 to Claret Co. J. Marlow,	1340	0	0
.8	For 20 Pipes at £67 per Pipe			
	11			
.9	James Hardy £918 15s. to Cash,	918	15	0
.2	Paid him in full			
	12			
.2	Cash £160 to Bills receivable,	160	0	0
.9	Received one on Joseph Martin for			
	14			
.2	Cash £80 5s. to W. Jacobs's Sale, per Rebecca,	80	5	0
.6	For 214 Gallons Rum a 7s. 6d.			

London,

London, July 15, 1753.

		£.	s.	d.
-2	Sundry Accounts £ 244 11 to James Jones, £. s. d.			
-4	Cash received in Composition of his Debt - 91 14 1½			
-5	Profit and Loss for so much abated him - 152 16 10½	244	11	0
	-17-			
-9	Sundry Acc. £ 128 to Claret Co. J. Marlow, £.			
-1	James Marlow's Acc. curr. for ½ of 2 Pipes ullaged 64			
-8	Profit and Loss for my ½ Share - - 64	128	0	0
	-19-			
-4	James Jordan £ 138 3s. 9d. to W. Jacobs's S. per Rebec.			
-6	For 5 Hhds Sugar, wt. 82 C, 2 at 33s. 6d. -	138	3	9
	-21-			
-6	W. Jacobs's S. per Reb. £ 1895 5s. 3d. to sundry Acc.			
-1	To Profit & Loss for Commission at 2 ½ per C. 52 1 5½			
-8	To W. Jacob's Ac. cu. for nt. Proceeds when rec. 1843 3 9½	1895	5	3
	-22-			
-4	W. Wisdom £ 690 to Claret Co. J. Marlow,			
-8	For 10 Pipes at £ 69 - - -	690	0	0
	-23-			
-9	J. Marlow's Acc. Co. £ 1359 to his Account current,			
-9	For his ½ Share of Sale of Claret when received -	1359	0	0
	-24-			
-8	Claret in Co. J. Marlow £ 158 to sundry Accounts, £.			
-9	To J. Marlow's Account Co. for ½ Share gained 79			
-1	To Profit and Loss for my ½ Share ditto - 79	158	0	0
	-26-			
-8	James Wild's Acc. curr. £ 57 8s. 7½ d. to Cash,			
-2	Paid him in full - - -	57	8	7½
	-Aug. 1-			
-9	Bills receivable £ 139 15s. to Port Wine,			
-7	For 1 on Hen. Hicks at 10 Days for 4 Pipes -	139	15	0
	-27-			
-9	James Marlow's Account current £ 130 to Cash,			
-2	Paid him in part of Account - - -	130	0	0
	-28-			
	8 00 63			

LEDGER.



# LEDGER.

B.

1753.

A.	B.	C.
Adven. to Dublin 5	Broad Cloth - 1	Cash - - - 2
Adven. to Antigna 5	Brandy - - - 3	Cocoa Co. J. Wild 7
Adven. to Jamaica 7	Bills of Exchange 6	Cla. Co. J. Marlow 8
	Bills payable - 8	
	Bills receivable - 9	
	Balance - - - 10	
D.	E.	F.
	Estate Unc. Jones 6	
G.	H.	I.
Ginger - - - 3	Holland - - - 5	Jeffrys, John - 3
Gonfales M. Ac. c. 7	Hardy, James - 9	Jordan, James - 4
		Ingram, James - 4
		Jones, James - 5
		Jacobs W. S. p. Re. 6
		Jesuits Barks
		hands J. Williams 7
		Jacobs W. Acc. cu. 8
K.	L.	M.
		Madeira - - - 4
		Marlow, J. Ac. cu. 9
		Marlow, J. Ac. Co. 9



N.	O.	P.
	O Hara, P.Ac.cu.	Profit and Loss - 1 Plate & Jewels - 4 Port Wine - - 7
Q.	R.	S.
	Rum - - - 4	Stock - - - 1 Smallwood, Sam. 3 Sugar - - - 3 Ship Neptune - 5 Sherry hands } W. Johnson - } 5 Symmonds, Sim. 3
T.	U.	W.
		Wife, William 3 Wisdom, Will. 4 Worthy, Will. 4 Williams, J. Ac.c. 7 Wild, J. Acc.Co. 7 Wild, J. Acc. cu. 8
X.	Y.	Z.
	M	

1753.		Dr. Stock,		£.	s.	d.
Jan.	5	To sundry Accounts, as per Journal -		739	10	0
		To Balance the Neat of my Estate - -	10	3656	15	2½

4396	5	2½
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1753.		Dr. Profit and Loss,					
June	7	5	To Cash paid J. Ingram Interest - - -	2	60	0	0
July	1	6	To Moses Gonfales Acc. curr. Commission	7	7	16	2 $\frac{1}{4}$
	5	6	To Cash paid Freight on 8 Hhds Sugar -	2	23	14	0
	15	7	To J. Jones abated him - - - - -	5	152	16	10 $\frac{1}{2}$
	17	7	To Claret in Co. J. Marlow, for 1 P. staved	8	64	0	0
			To Stock gained by Trade - - - - -	1	1395	10	2

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1753.			Dr. Broad Cloth,						
Jan.	5	1	To Stock at £30 for - -	18 Bales	1	540	o	o	
	14	2	To Madeira received in Barter - 2		4	60	c	o	
			To Profit and Loss gained - -		1	40	c	o	
				20					

[illegible]

[ 1 ]

1753.		Per Contra Cr.		£.	s.	d.
Jan.	5	1	By sundry Accounts, as per Journal - - -	3000	15	0 $\frac{1}{2}$
			By Profit and Loss gained - - -	1395	10	2
				4396	5	2 $\frac{1}{2}$
1753.		Per Contra Cr.				
Feb.	26	2	By Cash for 2 $\frac{1}{2}$ Y's. Int. on Symmonds's Bond	12	10	0
May	30	5	By Cocoa Co. J. Wild for $\frac{1}{2}$ Share gained	7	4	14
July	19	7	By W. Jacobs's S. per Rebecca for Commif.	6	52	1
			By Claret in Co. gained - - -	8	79	0
			By Broad Cloth gained - - -	1	40	0
			By Sugar gained - - -	3	7	19
			By Ginger gained - - -	3	50	17
			By Adventure to Dublin gained - - -	5	38	3
			By Ship Neptune gained - - -	5	76	10
			By Adventure to Antigua gained - - -	5	23	9
			By Sherry Hands W. Jonnison - - -	5	25	15
			By Estate Uncle Jones - - -	6	1252	19
			By Jesuits Bark Hand J. Williams gained	7	11	3
			By Port Wine gained - - -	7	19	15
				1703	17	2 $\frac{1}{2}$
1753.		Per Contra Cr.				
Jan.	27	2	By James Jones at £30 for - 6 Bales	5	180	0
April	30	4	By Adven. to Jamaica at £30 for 2	7	60	0
June	14	4	By Bills receivable at £40 for - 4	9	160	0
			By Balance rem. at £30 - - 8	10	240	0
				640	c	0

1753.		Dr. Cash,		£.	s.	d.
Jan.	5	1	To Stock in ready Money - - - -	1	1350	7 0 $\frac{1}{2}$
	7	2	To Ginger in Part for 114 C. at 32s. 6d.	3	90	0 0
	9	2	To John Jeffrys in full - - - -	3	26	16 3
Feb.	9	2	To sundry Accounts - - - -	3	112	10 0
March	11	3	To Estate of Uncle Jones as per Journal	6	3200	0 0
	21	3	To Sherry hands W. Johnf. rec. $\frac{1}{2}$ Share 10 P.	5	160	15 0
April	4	3	To Bill of Exchange for 1 on Pat. O Hara	6	200	0 0
	16	4	To W. Jacobs's S. per Rebe. for 2 Hhds Sug.	6	47	8 9
May	6	4	To ditto for 4 Punch. Rum 427 Gall. a 6s.	6	128	2 0
	24	5	To Cocoa Co. J. Wild for 10 C. 2 14 $\frac{1}{2}$ at £ 5 7s. 6d. - - - -	7	57	2 2 $\frac{1}{2}$
June	9	5	To Claret Co. J. Marlow for 4 Pip. at £ 70	8	280	0 0
	16	5	To J. Marlow Ac. cu. in Part for Cla. in Co.	9	600	0 0
	23	6	To Sugar for 63 C. 2 10 a 30s.	3	95	8 0
	29	6	To S. Neptune, rec. 1-6th Part of Freight	5	100	0 0
July	3	6	To Simon Symmonds in full - - - -	3	57	15 0
	8	6	To Claret Co. J. Marlow, for 20 P. at £ 67	8	1340	0 0
	12	6	To Bills receivable, rec. 1 on Jos. Martin	9	160	0 0
	14	6	To W. Jacobs's Sale per Rebecca, for $\frac{1}{2}$ 214 Gallons of Rum, a 7s. 6d. - $\frac{1}{2}$	6	80	5 0
	15	7	To J. Jones, received Composition Money	5	91	14 1 $\frac{1}{2}$
				8178	4	2 $\frac{1}{2}$



1753.		Per Contra Cr.		£.	s.	d.	
Jan.	6	2	By Madeira for 14 Pipes a £ 30 - - -	4	420	0	0
		2	By James Jordan on Account - - -	4	100	0	0
	9	2	By Adventure to Dublin, paid Charges	5	1	2	6
Feb.		2	By Ship Neptune, paid 1-6th Part - -	5	135	10	0
	26	2	By Holland in Part for 14 Pieces at £ 18	5	126	0	0
	29	3	By Adven. to Antigua, paid Charges -	5	6	14	8
March	4	3	By Sherry Hands W. Johnson, paid $\frac{1}{2}$ } Share 10 Pipes a £ 27 - - - }	5	135	0	0
		3	By Ship Neptune, paid my Prop. of Rep.	5	23	10	0
	11	3	By Estate of Uncle Jones, paid fund. Leg.	6	1100	0	0
		17	By ditto, paid Sundrys as per Journal -	6	847	0	6
	28	3	By W. Jacob's S. per Rebec. pd. Freight	6	187	14	6
	April	16	4	By S. Smallwood per Bond at 5 per Cent.	3	600	0
May	30	4	By Adven. to Jamaica, paid Charges -	7	7	4	6
		5	By Cocoa Co. Ja. Wild, pd. my $\frac{1}{2}$ Share	7	52	14	2½
	June	7	5	By Profit and Loss, paid J. Ingram Interest	1	60	0
		14	By Bills payable, paid W. Jacobs's Bill	8	200	0	0
	16	6	By James Hardy on Account - - -	9	1000	0	0
	July	5	6	By Profit and Loss, pd. Fr. on 8 Hhd. Sug.	1	23	14
		11	By James Hardy in full - - -	9	918	15	0
	26	7	By James Wild Account current - - -	8	57	8	7½
	August	4	7	By J. Marlow's Acc. cur. on Account -	9	130	0
			By Balance remaining - - -	10	2045	15	8½
					8178	4	2½

1753.			Dr. Brandy,	£.	s.	d.
Jan.	5	1	To Stock at 57s. 6d. per Anc. for 56 An.	1	161	0 0
			<i>As in this Account you have neither gained, nor lost, let it be closed by debiting Balance for what is remaining, and crediting the Account by Balance for the same.</i>			
1753.			Dr. Samuel Smallwood,			
April	16	4	To Cash per Bond at 5 per Cent - -	2	600	0 0
1753.			Dr. Sugar,			
Jan.	5	1	To Stock at 27s. 6d. p. C. for C. 118 0 10	1	162	7 5 <sup>1</sup> / <sub>2</sub>
July	1	6	To M. Gonfales Ac. c. at 22s. 6d. 183 3 9	7	156	3 9 <sup>1</sup> / <sub>2</sub>
			To Profit and Loss gained - - -	1	7	19 3 <sup>1</sup> / <sub>2</sub>
					326	10 6 <sup>1</sup> / <sub>2</sub>
1753.			Dr. Ginger,			
Jan.	5	1	To Stock at 22s. per C. for - 185 C.	1	203	10 0
			To Profit and Loss gained - - -	1	59	17 0
					263	7 0
1753.			Dr. Simon Symmonds,			
Jan.	5	1	To Stock per Bond due 2d Feb. next -	1	100	0 0
May	10	5	To Cocoa Co. J. Wild for 11C. at £ 5 5s.	7	57	15 0
			<i>Here as you are neither indebted to Simon Symmonds, nor he to you, there remains nothing in closing the Account, but to add their Dr. and Cr. Sums, and express their Totals.</i>		157	15 0
1753.			Dr. John Jeffrys,			
Jan.	5	1	To Stock on demand - - -	1	26	16 3
July	5	6	To W. Jacobs's Sale per Rebecca, for 7 180C. Sugar a 35s. - - -	6	315	0 0
					341	16 3
1753.			Dr. William Wise,			
Jan.	5	1	To Stock on demand - - -	1	83	8 6
	7	2	To Ginger in part for 114 C. at 32s. 6d.	3	95	5 0
					178	13 6

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1753.			Dr. William Wisdom,		£	s.	d.
Jan.	5	1	To Stock on demand - - - - -	1	147	18	11½
May	6	4	To W. Jacobs's S. per Rebecca, for 72 C. }	6	117	16	3
July	19	7	2 Sugar at 32 s. 6 d. - - - - }	8	690	0	0
			To Claret Co. J. Marlow for 10 P. at £ 69				
					955	15	2½
1753.			Dr. Rum,				
Jan.	5	1	To Stock a 6 s. 2 d. per Gall. for 666 Gall.	1	205	7	0
1753.			Dr. Plate and Jewels,				
Jan.	5	1	To Stock for 1 Tea-kettle and Lamp -	1	19	19	0
1753.			Dr. James Jordan,				
Jan.	6	2	To Cash in part of Account - - - - -	2	100	0	0
	27	2	To W. Wisdom for my Bill in his Favour	4	100	0	0
July	19	7	To W. Jacobs's Sale per Rebecca, for }	6	138	3	9
			82 C. 2 Sugar 33 s. 6 d. - - - }				
					338	3	9
1753.			Dr. William Worthy,				
April	25	4	To W. Jacobs's Sale, per Rebecca for }	6	128	2	0
			427 Gallons Rum a 6 s. - - - }				
June	19	6	To Claret Co. J. Marlow for 4 P. a £ 70	8	280	0	0
					408	2	0
			Dr. James Ingram,				
			To Balance due - - - - -	10	400	0	0
1753.			Dr. Madeira,				
Jan.	6	2	To Cash at £ 30 for - - - 14 Pipes	2	420	0	0



1753.			Per Contra Cr.		£.	s.	d.
Jan.	27	2	By J. Jordan for my Bill in his Favour	4	100	0	0
			By Balance due	10	855	15	2½
					955	15	2½
1753.			Per Contra Cr.				
Jan.	9	2	By Adven. to Dubl. a 6s. 2d. for 427 Gall.	5	131	13	2
			By Balance remaining a 6s. 2d. 239	10	73	13	10
			666		205	7	0
			Per Contra Cr.				
			By Balance remaining	10	19	19	0
1753.			Per Contra Cr.				
Jan.	5	1	By Stock on demand	1	279	10	0
			By Balance due	10	58	13	9
					338	3	9
1753.			Per Contra Cr.				
Jan.	5	1	By Stock on demand	1	60	0	0
April	30	4	By Adventure to Jamaica as per Journal	7	13	12	0
			By Balance due	10	334	10	0
					408	2	0
1753.			Per Contra Cr.				
Jan.	5	1	By Stock per Bond dated 4th of June, 1750.	1	400	0	0
1753.			Per Contra Cr.				
Jan.	14	2	By Broad Cloth delivered in Barter 2 Pipes	1	60	0	0
April	30	4	By Adven. to Jamaica at £30 - 3	7	90	0	0
			By Balance remaining at £30 - 9	10	270	0	0
			14		420	0	0

1753.			Dr. Adv. to Dublin, per Neptune,	£.	s.	d.
Jan.	9	2	To Sundry Accounts - - - - -	207	14	5
			To Profit and Loss gained - - - - -	38	3	3
The Dr. Side of this, and all Accounts of Adventures, shews the first Charge; the Cr. Side, what it returns Sterling.				245	17	8
1753.			Dr. Ship Neptune,			
Jan.	14	2	To Cash paid 1-6th Part - - - - -	2	135	10 0
March	4	3	To Cash paid my Proportion of Repairs - - - - -	2	23	10 0
			To Profit and Loss gained - - - - -	1	76	10 0
The Dr. Side of this, and all Accounts of Vessels, shews the first Cost; and what has been paid for Repairs, and other Charges. The Cr. Side the Returns it has made by Freight, &c.				235	10	0
1753.			Dr. James Jones,			
Jan.	27	2	To Broad Cloth for 6 Bales at £ 30 - - - - -	1	180	0 0
June	1	5	To W. Jacobs Sale per Rebecca, for } 1391 Gall. of Rum a 7 s. - }	6	486	17 0
				666	17	0
1753.			Dr. Holland,			
Feb.	26	2	To Sund. as per Journal at £ 18 for 14 Pieces	252	0	0
1753.			Dr. Adv. to Antigua per Pr. Henry,			
Feb.	29	3	To Sundry Accounts - - - - -	140	10	8
			To Profit and Loss gained - - - - -	1	23	9 4
				164	0	0
1753.			Dr. Sherry in hands W. Johnson,			
March	4	3	To Cash pd, my $\frac{1}{2}$ Share of 10 P. at £ 27	2	135	0 0
			To Profit and Loss gained - - - - -	1	25	15 0
The Dr. Side of this, and all Co. Accounts of the same Kind, shews the first Cost of the Goods, the Credit what they sold for: and is balanced by debiting the Account to Profit and Loss for the Gains, or Profit and Loss to the Account if you lose.				160	15	0

1753.			Per Contra Cr.		£.	s.	d.
March	18	3	By Pat. O Hara's Ac. curr. for neat Pro- ceeds as rendered	6	245	17	8
			In Balancing this Account, and all other Adventures, where you have received Ad- vice of their Sale, debit the Adventure to Profit and Loss for the Gains, as in this Example: But if you lose make the Adventure Dr. to Profit and Loss for the Difference.				
1753.			Per Contra Cr.				
June	29	6	By Cash rec. 1-6th Part of £ 600 Freight	2	100	0	0
			By Balance remaining 1-6th Share	10	135	10	0
			To close this Account, first debit Balance for your Share remaining, and credit the Account by Balance for the same Sum: Then subtract the Dr. Side from the Credit, and debit the Account to Profit and Loss for the Gains. N. B. If after the Account is credited by Balance for the Share remaining) the Dr. Side is heavier, you have lost: And then this Account must be credited by Profit and Loss.				
					235	10	0
1753.			Per Contra Cr.				
Feb.	26	2	By Holland in Part for 14 Pieces at £ 18	5	126	0	0
	29	3	By Adv. to Antigua for Sund. as p. Journal	5	133	16	0
April	30	4	By Adven. to Jamaica for 1 Chest China	7	42	10	0
June	18	6	By Port wine for my Bill fav. J. Jeffrys for	7	120	0	0
July	15	7	By Sundry Accounts		244	11	0
					666	17	0
1753.			Per Contra Cr.				
April	30	4	By Adven. to Jam. at £ 18 for 4 Pieces	7	72	0	0
			By Balance rem. at £ 18	10	180	0	0
					14	252	0
1753.			Per Contra Cr.				
April	20	4	By Moses Gonfales Account current	7	164	0	0
1753.			Per Contra Cr.				
March	21	3	By Cash rec. my $\frac{1}{2}$ Share of 10 Pipes sold	2	160	15	0

1753.		Dr. Estate of Uncle Jones,		£.	s.	d.
March	11	3	To Cash paid Sundry Legacies	2	1100	0 0
	17	3	To ditto paid Sundries as per Journal	2	847	0 6
			To Profit and Loss gained	1	1252	19 6
<p><i>The Dr. Side of this Account shews what you have paid on Account of the Estate, the Cr. Side what he died possessed of,</i></p>						
					3200	0 0
1753.		Dr. Pat. O Hara's Acc. curr.				
March	18	3	To Adven. to Dublin, for nt. Proc. rend.	5	245	17 8
1753.		Dr. W. Jacobs's Sale per Rebecca,				
March	28	3	To Cash paid Freight and Charges	2	187	14 6
July	19	7	To Sundry Accounts as per Journal		1895	5 3
<p><i>As this is rather Factorage then Merchandize, I have introduced this single Example, to shew how a Sale may be kept in the Ledger, though, at the same Time, I by no Means approve it; I shall be very short on this Head, referring my Reader for an Explanation of this Sale to Rule 43, and to my Account of Factorage for a more methodical Manner of Proceeding in these Concerns.</i></p>						
					2082	19 9
1753.		Dr. Bills of Exchange,				
April	17	4	To Pat. O Hara's Acc. curr. for 1 fa- vour J. Jerriden for	6	200	0 0
<p><i>This Account is erected to shew all the Bills you draw on your Correspondents Abroad; the Credit Side of the Account shewing all you draw, and for what Sum, the Dr. Side what are protested, and what accepted.</i></p>						



1753. Per Contra Cr.

March 11 3 By Cash for Sundries as per Journal 2 3200 10 0

As in this Case, by the Will of Uncle Jones, all that remains after the several Legacies are paid, becomes your Property, in balancing the Accounts we have nothing to do, but to subtract the Dr. from the Cr. Side, and debit the Estate to Profit and Loss for the Balance; and if any further Demands should be made thereon, debit Profit and Loss to Cash for such Payments.

1753. Per Contra Cr.

April 17 4 By Bills of Exchange for 1 favour J. Jer- 6 200 0 0  
riden accepted

By Balance due 10 45 17 8

1753. Per Contra Cr.

		Sugar.			Rum.						
		C.	qr.	lb.	Gall.						
		378	2	0	4200						
April	11	4	By Cash	34	2		a 27s. 6d.	2	47	8	9
	25	4	By W. Wor.			427	6 0	4	128	2	0
May	6	4	By W. Wif.	72	2		32 6	4	117	16	3
		4	By Cash			427	6 0	2	128	2	0
June	1	5	By J. Jones			1391	7 0	5	486	17	0
	25	6	By J. Hardy			1710	7 6	9	641	5	0
July	5	6	By J. Jeffrys	180			35 0	3	315	0	0
	14	6	By Cash			214	7 6	2	80	5	0
	19	7	By J. Jordan	82	2		33 6	4	138	3	9
			Loft in wt.	9							
			Ullaged			31					
				378	2	0	4200			2082	19 9

1753. Per Contra Cr.

April 4 3 By Cash for 1 on Patrick O Hara for 2 200 0 0

In balancing this Account, Bills of Exchange must be made Dr. to Balance for the several Bills out-standing. This Method of Balancing, admits of no Variation, because the Credit Side of this Account is always more than the Debit or equal to it, but never less.

When both Sides are equal, it shows that the Bills you have drawn are all accepted, as in this Account,

1753.			Dr. Jesuits Bark hands J. Williams,	£.	s.	d.
April	11	3	To J. Williams's Acc. cu. for my $\frac{1}{2}$ Share	7	25	4
			To Profit and Loss gained	1	11	3
					36	7
1753.			Dr. Jacob Williams's Acc. curr.			
April	13	4	To Jesuits Bark for $\frac{1}{2}$ Sh. due	7	36	7
1753.			Dr. Moses Gonfales Account curr.			
April	20	4	To Adv. to Antig. for nt. Proceeds as ren.	5	16	0
1753.			Dr. Adv. to Jamaica per Mercury,			
April	30	4	To Sundry Accounts as per Journal - - In closing such Accounts as these, where you have no Advice of the Sale, debit ba-		32	6
1753.			Dr. Cocoa, Co. J. Wild,			
May	10	5	To Sund. Acc. at 97s. 6d. for 21 C. 2 14	10	5	5
	30		To Sundry Accounts gained		9	9
			The Dr. Side of this, and all other Co. all the Goods bought, and for what is This Account is closed without any Regard is made Dr. to your Partner's Account in Co. Loss for your own: But if you lose by the ner's Account in Co. are severally debited to		114	17
1753.			Dr. James Wild's Account in Co.			
May	30	5	To his Account current for $\frac{1}{2}$ Share of } neat Proceeds when received - - }	8	57	8
			This Side of the Account shews your Part- ner's Proportion of what the Goods in Co. sold for, and is debited to your Partner's Ac- count current for his Share of the Amount, and is also made Dr. to the Goods (when you lose by them) for his Share of the loss.			7
1753.			Dr. Port Wine,			
June	18	6	To J. Jones at £ 30 for - - 4 Pipes	5	120	0
			To Profit and Loss gained	1	19	15
					139	15

1753.			Per Contra Cr.		£.	s.	d.
April	13	4	By J. Williams's Acc. cu. for my $\frac{1}{2}$ Sh. sold	7	36	7	0
1753.			Per Contra Cr.				
April	11	3	By Jesuits Bark Hands J. Williams for ? my $\frac{1}{2}$ Share - - - - -	7	25	4	0
			By Balance due - - - - -	10	11	3	
					36	7	0
1753.			Per Contra Cr.				
July	1	6	By Sundry Accounts as per Journal -		164	0	0
			Per Contra Cr.				
			By Balance out-standing - - - - -	10	320	1	6
			lance for the Money out-standing.				
1753.			Per Contra Cr.				
May	16	5	By S. Symmonds at £ 5 5s. } C. qrs. lb.				
	24	5	per C. for - - - - - } 11 0 0	3	57	15	0
			By Cash at £ 5 7s. 6d. for - 10 2 14	2	57	2	2 $\frac{1}{2}$
			21 2 14				
			Accounts of the same Kind, is made Dr. for gained, and is credited for what is sold or lost. to Balance, for when the Goods are sold, it for his Share of the Gains, and to Profit and Commodity Profit and Loss, and your Part- this Account for the Proportion of what is lost.		114	17	2 $\frac{1}{2}$
1753.			Per Contra Cr.				
May	10	5	By Cocoa in Co. for $\frac{1}{2}$ Share of 21 C. 2 } 14 at 97s. 6d. - - - - - }	7	52	14	2 $\frac{1}{2}$
	30	5	By Cocoa in Co. for $\frac{1}{2}$ Share of Gains -	7	4	14	4 $\frac{1}{2}$
			This Side of the Account shows your Part- ner's Share, being a distinct State of his Pro- portion, and is balanced by the Goods in Co. being debited to this Account for the Share of the Gains. N. B. If you lose by the Goods, see the Credit of Cocoa in Co. above.		57	8	7 $\frac{1}{2}$
1753.			Per Contra Cr.				
August	1	7	By Bills receivable for - 4 Pipes	9	139	15	0

1752.			Dr. J. Wild's Account curr.		£	s	d.
July	26	7	To Cash paid him in full		3	57	8 7½
<i>The Dr. Side of this, and all Accounts current, shews what Payments you have made, or what Money you have expended on Account of your Correspodent; or in few Words, what he owes you. The Cr. Side what Money you have of his in your Hands, or what you owe him.</i>							
1753.			Dr. William Jacobs's Acc. curr.				
May	20	5	To Bills payable for 1 fav. J. Tonson & Co.		8	200	0 0
			To Balance due		10	1643	3 9½
						1843	3 9½
1753.			Dr. Bills payable,				
June	14	5	To Cash paid W. Jacobs's Bill		2	200	0 0
<i>This Account is debited for all Monies paid in Discharge of Bills which you have accepted. And credited for all Bills of Exchange drawn on you, promissory Notes, &amp;c. which you have accepted to pay.</i> <i>For the Method of Balancing, see Bills of Exchange, Fol. 6.</i>							
1753.			Dr. Claret in Co. J. Marlow,				
June	7	5	To J. Hardy at £ 64 for 40 Pipes		9	2560	0 0
July	19	7	To Sundry Accounts gained			158	0 0
See Cocoa Co. J. Wild, Fol. 7.							
						2718	0 0



[illegible]

			Dr. James Hardy,			£.	s.	d.
1753.								
June	16	6	To Cash on Account	-	-	2	1000	0 0
	25	4	To W. Jacobs's Sale per Rebecca for } 1710 Gall. Rum at 7s. 6d.	-	-	6	641	5 0
July	11	6	To Cash in full	-	-	2	918	15 0
							2560	c 0
1753.			Dr. James Marlow's Acc. curr.					
June	7	5	To his Acc. Co. for $\frac{1}{2}$ Share 40 P. Claret	-	-	9	1280	0 0
July	15	7	To Claret Co. for 1 Pipe staved	-	-	8	64	0 0
August	4	7	To Cash on Account	-	-	2	130	0 0
			To Balance due	-	-	10	485	0 0
							1959	0 0
1753.			Dr. James Marlow's Acc. Co.					
July	19	7	To his Account current for $\frac{1}{2}$ Share of } Claret when received	-	-	9	1359	0 0
1753.			Dr. Bills receivable,					
Jan.	14	5	To Broad Cloth for 1 on J. Martin for	-	-	1	160	0 0
	1	7	To Port Wine for 1 on H. Hicks for	-	-	7	139	15 0
			This Side is debited for all Bills drawn in your Favour, and is always the heavier or equal to the Cr. but never less, and is closed by debiting Balance for the remaining Bills.				299	15 0

[ 9 ]

1753.			Per Contra Cr.		£.	s.	d.
June	7	5	By Claret Co. J. Marlow for 40 P. at £ 64	8	2560	0	0
<hr/>							
1753.			Per Contra Cr.				
June	14	5	By Cash on Account - - -	2	600	0	0
July	19	7	By J. Marlow's Acc. Co. for $\frac{1}{2}$ Share } when received - - - }	9	1359	0	0
<hr/>							
					1959	0	0
<hr/>							
1753.			Per Contra Cr.				
June	7	5	By his Acc. curr. for $\frac{1}{2}$ Sh. of 40 Pipes -	9	1280	0	0
July	19	7	By Claret in Co. for $\frac{1}{2}$ Share gained -	8	79	0	0
<hr/>							
					1359	0	0
<hr/>							
1753.			Per Contra Cr.				
July	12	6	By Cash rec. Naylor's Billon J. Martin -	2	160	0	0
			By Balance remaining 1 on H. Hicks -	10	139	15	0
<hr/>							
This Account is credited for all Monies received in Part, or Discharge of the several Bills mentioned on the Dr. Side.							
<hr/>							
					299	15	0
<hr/>							

1753.

## Dr. Balance,

		£.	s.	d.
To Cash remaining	2	2045	15	8½
To Broad Cloth rem. 8 Bales at £ 30 -	1	240	0	0
To Brandy rem. 50 Anchors at 57s. 6d.	3	143	15	0
To S. Smallwood <i>per</i> Bond at 5 <i>per</i> Cent.	3	600	0	0
To Sugar rem. 183 C. 3 9 at 22s. 6d. -	3	156	3	9½
To Ginger rem. 71 C. <i>a</i> 22s. -	3	78	2	0
To J. Jeffrys due - - - -	3	315	0	0
To W. Wisdom due - - - -	4	855	15	2½
To W. Wise due - - - -	3	161	3	6
To Rum rem. 239 Gall. <i>a</i> 6s. 2d. -	4	73	13	10
To Plate and Jewels rem. 1 Tea-kettle and Lamp - - - - }	4	19	19	0
To James Jordan due - - - -	4	58	13	9
To W. Worthy due - - - -	4	334	10	0
To Madeira rem. 9 Pipes <i>a</i> £ 30 -	4	270	0	0
To Ship Neptune rem. 1-6th Share -	5	135	10	0
To Holland rem. 10 Pieces <i>a</i> £ 18 -	5	180	0	0
To Pat. O Hara's Account current -	6	45	17	8
To J. Williams's Account current -	7	11	3	0
To Adven. to Jamaica out-standing -	7	320	1	6
To Bills receivable for 1 on H. Hicks -	9	139	15	0
		<u>6184</u>	<u>18</u>	<u>11½</u>



*Per Contra Cr.*

<i>Per Contra Cr.</i>		<i>£.</i>	<i>s.</i>	<i>d.</i>
By James Ingram due - - -	4	400	0	0
By W. Jacobs's Account current - -	8	1643	3	9½
By J. Marlow's Account current - -	9	485	0	0
By Stock the Neat of my Estate - - -	1	3656	15	2½
		6184	18	11¾

That the Method of balancing *Ledger A*, as explained in the *Open Ledger*, may be better understood in regard to this; all those several Posts, which concern balancing the Books, I have printed in *Italics*, which are always a single Line and the last under its Title, except *Profit and Loss*, which, as it carries the several Proportions of Gains to the Credit Side, consists of eleven Entries.

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GENERAL RULES

FOR

JOURNALIZING.

GENERAL RULES



JOURNALIZING



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# GENERAL RULES

## FOR

# JOURNALIZING.

I Flatter myself this Method of digesting the Rules for Journalizing, will be more satisfactory to the Reader, than having them promiscuously inserted under here and there an Entry: As they are here all at one View. And for the more ready finding any particular *Rule*, I have prefixed the several *Cases* in Alphabetical Order, with the Rules to which they refer. I have also noted at the End of every Rule, what Cases (in either of the *Waste Books*) are journalized according to that Rule.

N. B. When I make a Note to refer to either of the *Waste Books*, you must also refer to the Journal of that *Waste Book*, and see the Journalizing of the Case.

W. B. A, stands for *Waste Book A*, W. B. B, for *Waste Book B*.

\* Observe that your Dr. Sum of Money, and Cr. must always be in one Line: As for instance, the first Case of W. B. A, you will find journalized

## 8 GENERAL RULES for

nalized, Sherry £490 to James Jordan, Sherry is the Dr. the Sum of Money is £490, the Cr. is James Jordan.

I greatly prefer the Method of placing the Sum total between the Dr. and Cr. to that of writing it at the End of the Cr. because sometimes it may interfere with the Money short carried.

### EXAMPLE of my Method.

Sherry £140 10s. 6 $\frac{3}{4}$ d. to Sundry Accounts.

To Cash in part	- - - - -	£80	
To W. Williams at 1 Month	- - - - -	60 10 6 $\frac{3}{4}$	
		<hr/>	140 10 6 $\frac{3}{4}$

### EXAMPLE of the Method commonly used.

Sherry Dr. to Sundry Accounts £140 10s. 6 $\frac{3}{4}$ d.

To Cash in part	- - - - -	£80	
To W. Williams at 1 Month	- - - - -	60 10 6 $\frac{3}{4}$	
		<hr/>	140 10 6 $\frac{3}{4}$

It is very perceptible the £80 and £60 10s. 6 $\frac{3}{4}$ d. may, in the Addition, be confounded with the £140 10s. 6 $\frac{3}{4}$ d. but more so where the Entries are large, and the Clerk obliged to make dispatch.

## R U L E I.

*Goods bought on Credit.*

Make the Goods received Dr. to the Person of whom bought.

## JOURNALIZING.

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*The first Entry in the Waste Book A, Case 1, is journalized by this Rule, Sherry being the Thing received, is made Dr. and James Jordan, (the Person of whom bought) is Cr. See this Case, Journal A, p. 2.*

### R U L E 2.

*Goods sold on Credit.*

Make the Person to whom sold Dr. and the Goods delivered Cr. See *Waste Book A, Case 2.*

### R U L E 3.

*Goods sold for ready Money.*

Make Cash (the Thing received) Dr. to the Goods delivered. See *W. B. A, Case 3.*

### R U L E 4.

*Bartering Goods of unequal Value.*

Make the Goods you receive in Exchange, Dr. to the Person with whom you barter; making that one Journal Entry: Then drawing a Line, make the Person with whom you barter, Dr. to the Goods you deliver in Exchange.

☞ Though this makes but *one Entry* in our *Waste Book*, it will require *two* in the *Journal*: To explain the Nature of this Case still more, let us refer to the Case of Barter with *William Wise*: Where in the *Waste Book A, p. 2.* we find this Entry, (though but one in the *Waste Book*) makes  
two



two Entries in the *Journal A*, p. 2. viz. *William Wise* is debited £360 to Sherry, for the 10 Pipes delivered him in Barter, and Rum is debited to *William Wise* for the 897 Gallons you have received of him.

### R U L E 5.

*Of purchasing Plate, Jewels, Watches, Rings, &c.*

We are not to open a Title for every particular Thing we buy of this Kind, Merchants commonly bringing them all under one Head, by the Title of Plate and Jewels; which is always made Dr. and the Person of whom bought (if bought on Credit) Cr. but if bought with ready Money, *Plate and Jewels* must be made Dr. to Cash. See *W. B. A*, Case 6.

### R U L E 6.

*Paying Bills, &c. on the House Account.*

Make House Expences Dr. to Cash for the ready Money paid, see *W. B. A*, Case 8. but if bought on Credit, House Expences must be debited to the Person of whom bought.

### R U L E 7.

*Paying for Utensils on Account of your Warehouse.*

Debit Charges of Merchandize to Cash for the Money paid. See *W. B. A*, Case 7.

R U L E



## R U L E 8.

*Of Goods damaged or lost.*

Make Profit and Loss Dr. to the Goods that are damaged or lost, for the Quantity lost or damaged, and at the same Price you bought them. See W. Book A, Case 9.

## R U L E 9.

*Of Legacies.*

If they are immediately paid you, debit Cash for the Money received to Profit and Loss. See W. B. A, Case 11.

If they are not paid,

Debit the Executors to Profit and Loss for the Money left you, and when such Money is received, make Cash Dr. to the Executors for the Sum received.

## R U L E 10.

*Of Benefactions.*

Make Profit and Loss Dr. to Cash for all Monies you bestow in Charities, &c.

## R U L E 11.

*Goods bought with ready Money.*

Make the Goods which you receive, Dr. to Cash for the ready Money paid. See W. B. B, Case 1.

Q

R U L E

## R U L E 12.

*Of Money paid in part of Account, or in full,*

Make the Person, to whom you pay the Money, Dr. to Cash for the Sum. See *W. B. B.* Case 2.

## R U L E 13.

*Of Money received in part of Goods sold.*

Sundry Accounts, viz. Cash, and the Person to whom sold are Dr. and the Goods Cr.—for Example, the third Case in *W. B. B.* we shall find journalized as follows; viz. sundry Accounts will be made Dr. to Ginger for the whole Sum of £185 5s. (i. e.) Cash for the £90 you have received, *William Wise*, for the £95 5s. he has promised in one Month, and the Ginger sold, credited by sundry Accounts for the whole Sum,

## R U L E 14.

*Bartering Goods of equal Value.*

Make the Goods received, Dr. to the Goods you deliver. See *W. B. B.* Case 7.

R U L E

## R U L E 15.

*Of Money received in part of Account or in full.*

Make Cash Dr. to the Person who pays you the Money, for the Sum received. See W. B. B., Case 5.

## R U L E 16.

*Of Adventures where the Goods sent are taken out of your Warehouse.*

Debit the Adventure to the several Goods sent, and to Cash for the Charges. See the Journalizing of Case the 4th, W. B. B.

## R U L E 17.

*Of giving a Person you owe Money, a Bill on one who owes you Money.*

Make the Person, in whose Favour the Bill is drawn, Dr. to him who has accepted it: To explain this, see Case 9, W. B. B., where James Jordan is the Man to whom I owe Money, and William Wisdom is he on whom the Bill is drawn; I have therefore made James Jordan, Dr. to William Wisdom, for £100; which you will find on examining Ledger B, increases the Debit of James Jordan, and credit of William Wisdom.

Q<sup>3</sup>

R U L E



## R U L E 18.

*Of receiving Principal and Interest on Bonds, &c.*

Cash must be made Dr. for both Principal and Interest, received to sundry Accounts, viz. to Profit and Loss for the Interest, and to the Person who paid the Money for the Principal. See W. B. B, Case 10.

Some Merchants open a Title they call Interest Account, to the Credit of which, they bring all the Interest they receive: And as balancing the Books, debit the Account to Profit and Loss for the Gains: But this Method I don't much approve, for Reasons given, *Ledger A*, Fol. 4, under *House Expences*.

## R U L E 19.

*Of Money paid in part of Goods bought,*

This is the Reverse of Rule 13<sup>th</sup>, for here the Goods received are Dr. to sundry Accounts, (*i. e.*) to Cash for the Money paid, and to the Person of whom bought for the Remainder due. See W. B. B, Case 11.

## R U L E 20.

*Of Adventures where the Goods sent, are all bought on credit.*

Without having any further Regard to the particular Goods, than their Mention in the *W. B.*  
and



## JOURNALIZING.

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and *Journal*: Make the Adventure at once, Dr. to sundry Accounts, (*i. e.*) to the Person of whom the Goods are bought for their Amount, and to Cash, for the Charges paid, and credit Cash, and the Person of whom the Goods are bought, for their respective Sums. See W. B. B, Case 12.

### R U L E 21.

*Of Partnership, where your Partner has the Sale of the Goods, and keeps the Accounts.*

*First*, If you pay him your Share, debit the Goods, in his Hands, to Cash for the Money paid, and credit Cash for that Sum. See W. B. B, Case 13.

*Secondly*, If he credit you for your Share, debit the Goods, in his Hands, to his Account current, for the Amount of your Share, and credit his Account current, by the said Goods for the same Sum. See W. B. B, Case 23, for the *Method of Journalizing the Returns*, see Rule 25.

### R U L E 22.

*Concerning Repairs of Ships.*

The Ship must be made Dr. to Cash for the Money paid, or to the Person, or Persons whom you employ, if they credit you, for the Work. See W. B. B, Case 14.

R U L E

## R U L E 23.

*Being Executor.*

Make the sundry Effects of the Person deceased, Dr. to his Estate: and the Estate Dr. for all Payments of Legacies, Bills, and other Charges — to illustrate this Rule, refer to the Journalizing of Cases 15, 16, 17, and 18, in *W. B. B.*, where you will find Cash to be made Dr. to Estate of Uncle Jones, for all he died possessed of, as expressed in Case 15, and the said Estate debited for the several Legacies and Disbursements, expressed in Cases 16, 17, and 18.

☞ Provided I had not sold his Effects for ready Money, such Effects must have severally debited to his Estate, according to Appraisement; and have had severally a Title in the Ledger. See more under the Title of Estate of Uncle Jones. Ledger B, Fol. 6.

## R U L E 24.

*Of receiving advice of the Sale of an Adventure, sent abroad.*

Make your Factor's Account current, Dr. to the Adventure for the Amount of what the Goods sold for; and credit the Adventure by his Account current for that Sum. Example: Referring to Case 19, *W. B. B.*, you will find we have received Advice of the Sale of our Adventure, sent to *Dublin*: The neat Proceeds of which,

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which, amounts to £245 17s. 8d. Now if we refer to *Fol. 5, Ledger B*, we shall find the Adventure to *Dublin*, debited to sundry Accounts £207 4s. 5d. for our first Cost of the Goods sent; therefore, upon receiving Advice of the Sale of the Goods, *Patrick O Hara's Account* current must be made Dr. to the Adventure for what the Goods sold, and then you will find the Profit or Loss of the Adventure, by subtracting the lesser Side from the greater: See the Case journalized, p. 3, Journal B.

Though your Factor's Account current, stands charged with £245 17s. 8d. the neat Proceeds of your Sale; he is accountable to you for no more Money than what is mentioned to be received in the Sale, unless you allow him a certain Sum *per Cent.* to be answerable for all bad Debts: For it sometimes happens, he has not received  $\frac{1}{20}$  of the Sum of the neat Proceeds of your Sale.

Now should your Factor, after he has transmitted your Account Sales, advise you of the Failure of any Person indebted to that Sale; or that he has been obliged to make any Abatements thereon; (suppose the Sum to be £3 10s.) in that Case, Profit and Loss must be made Dr. to your Factor's Account current, and his Account current credited by Profit and Loss for that Sum.

For as (in Adventure to *Dublin, Ledger B, Fol. 5.*) the Adventure is debited to Profit and Loss for £38 3s. 3d. Gains, consequently then, the debit Side of Profit and Loss must be increased



creased £3 10s. to lessen the Gains on the Credit of that Account; and your Factor's Account current must be credited £3 10s. he being not accountable to you for the Money lost.

Authors have treated this Part of Book-keeping various Ways; but I bear too great Respect, for any Gentlemen that attempt to oblige the World, with a useful Performance, to depreciate from their Merit: But I must, at the same Time observe, my own Experience has taught me, that this Method of Proceeding is authorized in as great a Factory as any in the known World.

☞ *For the Method of Journalizing your Factor's Remittance, see Rule 38.*

## R U L E 25.

*When Goods in Co. are sold, that your Partner keeps the Account.*

If you receive the Money, debit Cash for the Money received to the Goods in Co. and credit the said Goods for the same Sum. See W. B. B, Case 20; and the *Journal Post*, p. 3, of Journal B.

If you do not receive the Money,

Make your Partner's Account current Dr. to the Goods in Co. and credit the Goods in Co. by your Partner's Account current for the same Money. See W. B. B, Case 25, and Journal B, P. 4.

☞ In



☞ In this last Entry, though you have charged your Partner's Account current with £36 7s. your Proportion for what the Jesuits Bark sold, he is not accountable to you till such Time he has received it; and should any Accident happen, whereby the Money is lost, you must proceed in the very same Manner as directed in *Rule 24.*

## R U L E 26.

*Of receiving Goods to sell on Account of another, by Commission.*

Make the Sale Dr. to Cash for the Charges paid, and credit Cash by the Sale for the Sum paid. To explain this Case, see *W. B. B, Case 21*, and on referring to the Journal you will find it journalized thus; *W. Jacobs's Sale per Rebecca*, Dr. to Cash £187 14s. 6d. for Freight and Charges paid.

☞ This is all the Notice that is to be taken on immediately receiving the Goods, the Price at the Place they were shipped, is of no Concern to you, unless to endeavour to sell them for your Correspondent's Profit; which is no farther in your Power, than what the Markets will permit you. In real Business, Merchants make no mention of what they have received of this Kind, in their *W. B.* but copy it immediately into their *Invoice Book*, and all that is mentioned in the *Waste Book*, is the Money that is paid for Freight and Charges; for by the Marks on the Goods (and 'tis for that Reason they are marked) the

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Merchant

Merchant knows to whose Sale to carry each respective Commodity: The Reason for expressing the Person's Name and Ship is, that, during the same Set of Books, you may have more Goods consigned to you from the same Person, in the same Ship, and the Sales are all remitted home separately. *See more in Part II.*

## R U L E 27.

### *Of Bills of Exchange.*

*First, of Drawing them.*

If you receive the Money for them, make Cash Dr. to Bills of Exchange for the Sum drawn, and credit Bills of Exchange by Cash for the same Sum: See *W. B. B.*, Case 22. If you owe a Man Money, and he desires a Bill for it, make him Dr. to Bills of Exchange for the Sums for which you draw.

*If you are advised of Acceptance,* debit Bills of Exchange, to the Person's Account current on whom you have drawn the Bill; and credit his Account current, by Bills of Exchange, for the same Sum. *See Case 27, W. B. B.*

*If protested,* and you have received the Cash for the Bill when you drew it; make sundry Accounts Dr. to Cash or

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for the Money you repay, viz. Bills of Exchange for the Amount of the Bill, and Profit and Loss for the Protest and Charges.

I think the Title of Bills of Exchange, in a Ledger, is equally necessary with those Payable or Receivable; as Merchants generally negotiate their Affairs largely this way; some will open an Account of protested Bills; debiting Bills of Exchange to Account of protested Bills, for the Amount of the Sum protested; and then make protested Bills Dr. to the Person, in whose favour they were (or whom it was indorsed to) for the same Sum: But it is, in my Opinion, an unnecessary Title, and therefore ought to be avoided.

If the Bill is drawn in favour of a Person, to whom you owed Money, make sundry Accounts Dr. to the said Person, for the whole Amount of the Bill and Protest; (*i. e.*) Bills of Exchange must be debited for the Amount of the Sum drawn, and Profit and Loss must be debited for the Amount of the Protest and Charges, and the Man's Account credited by both:—For—

When the Bill was first drawn, the Person's Account was debited to Bills of Exchange for the Sum drawn: consequently then, on receiving Advice of the *Protest*, Bills of Exchange must be cleared, by being debited; and the Credit Side increased, as much as the Debit was lessened, on making the Entry when the Bill was drawn, thereby reducing his Account to its primitive State.



*But had the Bill been paid,*  
every Entry that had been past at drawing the Bill, must have remained without Alteration, and only Bills of Exchange have been debited to the Person's Account current, on whom you drew the Bill for the Sum drawn.

### R U L E 28.

*Of Goods sold on Account of another.*

If for ready Money, make Cash Dr. and the Person's Sale Cr. see *W. B. B.*, Case 24. If on Trust, make the Person, to whom sold, Dr. and the Sale Cr. see Case 29, *W. B. B.*

To make this understood, refer to *W. B. B.*, Case 24, where you will find, on referring to the *Journal*, Cash Dr. £47 8s. 9d, to W. Jacobs's and Co. Sale, *per* Rebecca, for 2 Hogsheads of Sugar, and W. Jacobs's Sale, credited for the same Sum, by Cash. In these Cases of selling Goods, on Account of another, we reverse the general Rule, for though Sugar is here the Thing delivered, we carry nothing to the Credit of this, nor any other Commodity we have to dispose of, but make the Person's Sale Cr. by all.

### R U L E 29.

*Lending Money per Bond on Interest.*

Make the Person to whom you lend the Money, Dr. to Cash, and credit Cash, by the same Person,



Person, for the said Money lent. See *W. B. B.*, Case 26.

*Of receiving a Bond in Discharge of a Debt.*

Open an Account of Bonds, debiting the Account to the Person for the Sum he has given the Bond, and credit his Account by Bonds for the same Sum.

*N. B.* The Dr. Side of the Account shews what Bonds you have in your Possession, the Credit what are paid.

☞ *For receiving Principal and Interest.* See Rule 18.

R U L E 30.

*Of ADVENTURES where Part are bought on credit, and Part your own Stock, taken out of your Warehouse.*

Make the Adventure Dr. to Sundry Accounts, viz. *First*, To each respective Commodity of your own for the Quantity shipped; *Secondly*, To each Person you have bought Goods of, for the several Goods bought; and *Thirdly*, To Cash for the Charges.

To explain this Rule, see the Journalizing of Case 30, *W. B. B.*, which you will find in this Manner, Adventure to Jamaica, *per* Mercury, £ 320 1s. 6d. to sundry Accounts, viz. to broad Cloth, for 2 Bales, to Brandy for 6 Anchors, to Madeira Wine for 3 Pipes, and to Holland

land for 4 Pieces; these being all your own Property, the said 4 Accounts, in your Ledger, are severally credited by the Adventure for the Quantity shipped.

*Secondly*, To James Jones for one Chest of China; *Thirdly*, To William Wise for 11 Coil of Cordage; *Fourthly*, To William Worthy for 10 Kegs of White Lead, and 10 Jugs of Linseed Oyl; and *Lastly*, To Cash for the Charges paid.

Observe that when Goods are in this Manner bought, and immediately shipped on board the Vessel, without being taken into your Warehouse; they never must have a Title in your Ledger, but the several Persons of whom the Goods were bought, credited for them, by the Adventure.

*If this or any other Adventure is insured*, debit the Adventure to Cash for the Premium paid.

Some will debit Profit and Loss, and others open an Account of Insurance, but that is at the Pleasure of the Merchant; all answering one and the same End.

### R U L E 31.

*Of Company Accounts where you have the Sale of the Goods, and keep the Accounts, and the Goods are bought with ready Money, each paying his Proportion.*

Make the Goods in Co. Dr. to Sundry Accounts (i. e.) to your Partner's Account in Co. for his half.

half Share, and to Cash for your half Share paid.—To explain this, refer to *W. B. B. Case* 32, which you will find journalized thus, *viz.* Cocoa in Co. with James Wild £105 8s. 5½d. to Sundry Accounts; to James Wild's Account in Co. for £52 14s. 2½d. his half Share, and to Cash for the same Sum being your half Share paid. For the Meaning of an Account in Co. refer to *Ledger B, Fol. 7.*

*On selling these Goods.*

Make the Person to whom sold, or Cash (if sold for ready Money) Dr. to the Goods in Co. See *W. B. B. Case* 33 and 35.

*Of closing the Account when all the Goods are sold.*  
See *Cocoa Co. James Wild, Ledger B, Fol. 7.*

First turn to the Accounts of Goods in Co. and having cast up the Cr. Side, divide it into two Parts (in this example there being but two concerned), and debit you Partner's Account in Co. to his Account current for half Proportion of the neat Proceeds when received, and credit his Account current by his Account in Co. for the same Sum; which makes one Entry in the Journal.

Then turn again to your Account of Goods in Co. and subtracting the Dr. Side from the Credit, you will thereby find the Gains; then debit the Goods in Co. to Sundry Accounts, first to your Partner's Account in Co. for his half Share of



of the Gains, and to Profit and Loss for your own.

*N. B.* As many Persons as are concerned in the Goods, must have a separate Account in Company, and a separate Account current; and the Money arising on the credit Side of Account of Goods, as well as the whole Profit, must be divided into as many Shares as there are Parties concerned: But I have chose but one Person to be concerned with me in these Goods, because I would not confound the Learner by a Multiplicity of Accounts of Company.

To illustrate the foregoing Rule for closing the Account of Goods in Partnership when all are sold; let us turn to *W. B. B, Case 36*, which we shall find, by Note at the bottom of *Page 5, Journal B*, consists of two Entries; *First*, James Wild's Account in Co. is Dr. to James Wild's Account current £ 57 8s. 7½d. being the half Share of what the Cocoa sold for, as you will find by referring to *Ledger B, Fol. 7*, and dividing the Amount of the Sum on the credit Side by two. In the second Entry, Cocoa in Co. with James Wild, is made Dr. to Sundry Accounts £ 9 8s. 9d. viz. to James Wild's Account in Company for his half Share of the Gains, and to Profit and Loss for your own, and then severally posted under their respective Titles.

☞ I refer my Reader to the Notes under James Wild's Account current, *Fol. 8, Ledger B*, James Wild's Account in Co. *Fol. 7, Ledger B*, and Cocoa in Co. James Wild, *Fol. 7, Ledger B*.

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The common and general received Methods of treating Company Accounts, I am sensible, are quite different from what I have here hinted: I shall therefore subjoin the other Form, lest some Merchants may be so far prejudiced in its Favour, as to think a Clerk not conversant in Book-keeping, unless he is acquainted with it: To do which, we must again refer to our Purchase of Cocoa in Co. with James Wild, *Case 32, W. B. B.*, which, as each have paid down their Share, must be journalized as before, *viz.*

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May 10		
Cocoa Co. J. Wild	£ 105 8s. 5 $\frac{1}{2}$	to Sundry Accounts,
To J. Wild's Acc. Co. for $\frac{1}{2}$ Sh. bot. in	52 14 2 $\frac{3}{4}$	
To Cash for my $\frac{1}{2}$ Share	- - - - 52 14 2 $\frac{3}{4}$	
	<hr/>	105 8 5 $\frac{1}{2}$

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☞ See all these Entries posted on the other Side, and let us consider *Case 33, of W. B. B.*, where Simon Symmonds buys 11 C. of our Cocoa, which we journalize, *viz.*

Simon Symmonds £ 57 10, to Cocoa Co. J. Wild,  
For 11 C. at £ 5 5s. 0d. per C. - - £ 57 10

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*Case 35, of W. B. B.*, sells all our Cocoa for ready Money, to the Amount of £ 57 2s. 2  $\frac{1}{2}$  d. which we must journalize thus,

Cash £ 57 2s. 2  $\frac{1}{2}$  d. to Cocoa Co. J. Wild,  
For 10 C. 2 qrs. 14 lb. at £ 5 7s. 6 d. £ 57 2 2  $\frac{1}{2}$

Then again,

J. Wild's Acc. Co. £ 28 11s. 1  $\frac{1}{2}$  d. to J. Wild's Acc. curr.  
For  $\frac{1}{2}$  Sh. of 10 C. 2 qrs. 14 lb. rec. for Cocoa, £ 28 11 1  $\frac{1}{2}$

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Having

The under-mentioned is supposed, that Part of the *Ledger*, which contains the several Entries properly posted, as relate to the Method of passing Company Accounts, as mentioned in the preceding Page.

Dr. Cocoa Co. J. Wild.		<i>Per Contra Cr.</i>	
May 10.	To Su. Ac. 105 8 $5\frac{1}{2}$	By Sim. Symmonds	57 15
	To Sun. Acc. 9 8 9	By Cash	- 57 2 $2\frac{1}{2}$
	<hr/>		<hr/>
	114 17 $2\frac{1}{2}$		114 17 $2\frac{1}{2}$

Dr. J. Wild's Acc. Co.		<i>Per Contra Cr.</i>	
To his Acc. curr.	28 11 $1\frac{1}{2}$	By Coc. Co. J. Wild	52 14 $2\frac{3}{4}$
		By ditto	- - - 4 14 4
			<hr/>
			57 8 $6\frac{3}{4}$

Dr. J. Wild's Acc. curr.		<i>Per Contra Cr.</i>	
		By his Acc. Co.	28 11 $1\frac{1}{2}$

Having done this, let us see what we have gained by the Cocoa in Co. and we shall find it to be £9 8s. 7d. we must then debit our Cocoa in Co. to Sundry Accounts (*i. e.*) to Profit and Loss for your Gains, and to J. Wild's Account in Co. for his Gains.

This being done, let us examine the State of the Accounts, and we find Cocoa in Co. closed, but J. Wild's Account in Co. and Account current, are both open, which they must be till such Times as the remaining Proportions of £28 17s. 5 $\frac{1}{4}$ d. are received; which let us suppose paid at once (*i. e.*) £57 15s. 10 $\frac{1}{2}$ d. You then debit Cash to the Person of whom you received it, and when that is done, you must debit J. Wild's Account Co. to his Account current, for his half Share of the Proportion (*i. e.*) £28 17 5 $\frac{1}{4}$ d. which will close the Account of J. Wild in Co. and carry all you owe him to the Credit of his Account current.

*See the Account closed.*

Dr. J. Wild's Account Co.		Per Contra Cr.	
To his Acc. curr.	28 11 1 $\frac{1}{2}$	By Cocoa Co. J.W.	52 14 2 $\frac{3}{4}$
To ditto - -	28 17 5 $\frac{3}{4}$	By ditto gained -	4 14 4
	<hr/> 57 8 6 $\frac{3}{4}$ <hr/>		<hr/> 57 8 6 $\frac{3}{4}$ <hr/>

Dr. J. Wild's Account curr.		Per Contra Cr.	
		By his Acc. Co. -	28 11 1 $\frac{1}{2}$
		By ditto - -	28 17 5 $\frac{3}{4}$
			<hr/> 57 8 6 $\frac{3}{4}$ <hr/>

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This is the other Manner of treating Company Accounts, not mentioned here as a Method I would recommend, but to shew the Reader the two Methods, and leave him to his Choice to embrace which he shall approve. I make no Question, but there are some who may not approve of my Method, of treating Company Accounts, alledging that nothing should be passed to the Credit of your Partner's Account current, but what has been really received, and may prefer the last mentioned Form used by all other Authors, of debiting your several Partners their Accounts in Co. to their several Accounts current, for all the Monies that are paid you on their joint Account; whereby you only stand answerable in the Books to the several Parties concerned, for the Cash that you have actually received in Specie.

To this I answer, as there is nothing so curious or accurate but may admit of Improvement. I hope the Reader will impartially consider this Innovation in regard to Company Accounts, and my Opinion thereon.

It is allowed as a Maxim in Trade that the Method the most concise, that is at the same Time as easily understood, is properest for the Counter of a Merchant: If so what shall we say, on comparing the *Ledger B, Fol. 7*, with the Form just now expressed; can we not easily discover, even in this small Specimen, of the latter Method of keeping Co. Accounts; the Appearance of Fatigue, Labour, and Tautology; how then must it be in real Business? Why the Work  
of



of a Clerk alone, provided his Employer interests himself much in these Concerns, for suppose in the Sale of a Parcel of Goods in Co. with three Persons, there were to be made thirty Payments, in Cash, we should find the poor laborious Clerk driving the Quill, to enter near 400 unnecessary Lines, and 180 Figures of the *Ledger Folio's* in the Journal. For with the cast of an Eye, you may better discover how many more Entries must be required to complete the Account this latter Method, than by the former; besides, suppose our outstanding Debt of £57 15s. 10½d. had been paid at several Payments; for every one of such Payments, Cash must have been debited for the Money received, and then your Partner's Account Co. to his Account current, for his Proportion, and this repeated on receiving probably 5 and £10 at a Payment; besides the Account in Co. may, by this means, be kept open a long while after the Goods are sold; whereas by the other Method, the Goods in Partnership are treated in the same Manner as a Sale (*i. e.*) when all the Goods are sold, your Partner's Account in Co. is debited to his Account current, for the Amount of his Proportion, and his Account current credited for the same Sum, thereby closing the two Accounts of Goods in Co. and your Partner's Account in Co. and leaving only one open (*i. e.*) the Account current, which shews you for how much you are accountable to your Partner when by you received.

The Brevity of my Method, I hope, is visible, and the Justness of it I shall endeavour to prove; the Man that has Goods in his Possession, to sell

on Account of himself and others, is to be considered as Factor for the several Parties, and every Man, who has seen an Account of Sales, or been where much Factorage is transacted, well knows, that after the several Charges are deducted from the gross Sales, the neat Proceeds, or Balance, is carried to the Credit of your Correspondent's Accounts current, to be by you accounted for, when the several Monies outstanding are by you received, and not before. If then this Method is used in Factory itself, where the Concerns are much larger, why may it not be as eligible in these small Accounts of Co; for before you pay your Partner the Amount on the Credit of his Account current, it is very easy to turn to the Credit of the Goods in Co. and see what Money remains outstanding, and pay your Partner no more than the Proportion of the Money received.

This is the Method that is used in Factory, they always pricking their Sales Book, before they remit their Correspondents the full Balance of their Accounts current. When it should happen, in Cases of Partnership, that there are several Sorts of Goods on a joint Stock; open an Account in your *Ledger* by the Title of Sales in Co. with A. B, &c. and post the several Goods sold to your Sales Book, as well as credit your Sale in the *Ledger*, by the several Goods sold, observing to make the Sale Dr. to your Partner's Account in Co. for the several Proportions of Cash they have paid; and if any Goods bought on Credit, let the several Persons, of whom the Goods were bought, be credited by the Sale for their several Sums, and  
your

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your Partner's Account current must be debited to their Account in Co. for his Proportion of Money due, for was every particular Commodity to have a Title in your *Ledger*, according to the plan of some Writers, with how many superfluous Titles would it not abound?

### R U L E 32.

*When Bills are drawn on you.*

Debit the Persons Account current that draws the Bill, to Bills payable, and credit Bills payable, by his Account current, for the Sum, see *W. B. B.*, Case 34, and, on Payment of the Bill, make Bills payable Dr. to Cash for the Amount of the Bill paid. See *W. B. B.*, Case 42.

To explain this, refer to Case 34, *W. B. B.*, which is journalized by making William Jacobs of Barbadoes, Dr. to Bills payable £ 200, and Bills payable credited by William Jacobs for the same Sum. See the Account in *Ledger B*; for Payment, see the journalizing of Case 42, *W. B. B.*

### R U L E 33.

*Of Company Accounts, when you have the Sale of the Goods, and keep the Accounts; and the Goods are bought on Credit.*

First make the Goods in Co. Dr. to the Person or Persons of whom bought, then, as your Partner stands indebted for his Proportion, debit his Account current to his Account in Co. for the

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the Money due; to explain this let us refer to *W. B. B. Case 38*, which we shall find journalized as follows, *viz.* Claret in Co. is made Dr. to James Hardy for 40 Pipes, and James Hardy credited by Claret in Co. for the same Sum; then as there are only two concerned (*i. e.*) James Marlow and myself, divide the £2560, the Money we are to give James Hardy for the Claret, into two Parts, then debit James Marlow's Account current to his Account in Co. for the Sum of £1280, which is his half Proportion, or Money due to you, when you have paid James Hardy.

*Of selling the Goods in Co. see Rule 31. If your Partner pays you his Share, or any Part thereof.*

Make Cash Dr. to his Account current for the Money received. *See Case 43, W. B. B.*

☞ Of closing these Accounts, *see Rule 31.*

## R U L E 34.

*Of receiving Interest alone.*

Some will open an Account of Interest, and carry all the Money received to the Credit of that Account; and at closing the Books, debit the Account to Profit and Loss for the Money received; but as all unnecessary Titles in your *Ledger* ought to be avoided, I would advise Cash to be made Dr. (at once) to Profit and Loss for all such Monies received. *See Case 39, W. B. B.*

R U L E



## R U L E 35.

*Of Goods sold, and you have a Bill given you for the Money on another Person.*

Make Bills receivable immediately Dr. to the Goods you deliver for the Amount of the Sum, and credit the Goods, by Bills receivable for the said Amount. *See W. B. B, Case 41.*

On these Occasions, where you receive a Bill immediately on the Delivery of the Goods, 'tis needless to take notice (in any but the *Waste Book*) of the Person to whom the Goods are sold.

Now should your Bill be refused Acceptance, then the Person, to whom you sold the Goods, is made Dr. to Bills receivable, whereby he discharges the Account of Bills receivable, and his Account stands open in the *Ledger* for such Money due to you.

## R U L E 36.

*Of buying Goods, and giving the Person a Bill on another for the Money.*

Make the Goods you receive Dr. to the Person on whom the Bill is drawn, and credit the Person, on whom you have drawn the Bill, by the said Goods.

☞ The Reason of immediately crediting the Account of the Person on whom we draw Inland Bills is, that we are commonly sure of his having sufficient due to you to discharge such Bills,

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and

and therefore seldom fail of being honoured. Whereas foreign Bills are sometimes drawn when what you expected should have honoured your Bills, are at the same Time on the Seas; and your Correspondent having then no Effects of yours in his Hands, returns your Bills protested, therefore we never credit their Account current, till we are advised of Acceptance; see *Case 45*, where Sherry is made Dr. to James Jones for £120, without any regard at all to John Jeffrys, he being supposed to be paid by such Draught.

## R U L E 37.

*Of receiving Freight of a Vessel in which you are concerned.*

Debit Cash to the Ship for the Money received, and credit the Ship by Cash for the same Amount. See *W. B. B.*, *Case 49*.

## R U L E 38.

*Of receiving a Remittance from your Factor abroad, in full, or in part, of the neat Proceeds of your Sale.*

Debit sundry Accounts to your Factor's Account current, viz. The Goods you receive for their Amount, and Profit and Loss for the Commissions, and credit your Factor's Account current for the Amount of the whole Sum, see *W. B. B.*, *Case 50*, where you will find sundry Accounts debited to David Gonfales's Account current,

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rent, viz. Sugars for the 8 Hogsheds £156 3s. 9 $\frac{3}{4}$ d. and Profit and Loss for Commission £7 16s. 2 $\frac{3}{4}$ d. and David Gonfales's Account current credited for the whole, which evens your Accounts with him.

### R U L E 39.

*Of paying Freight on Goods remitted you.*

Make Profit and Loss Dr. to Cash for the Money paid. See W. B. B, Case 53.

Some Merchants will open an Account of Freight, and make it Dr. for all the Freight you pay, and, when they close the Books, will debit Profit and Loss to Freight Account for the whole, but this Method I object for Reason given under Rule 7.

Of paying Freight on Goods consigned you. See Rule 26.

### R U L E 40.

*Of receiving the Money for a Bill drawn in your Favour.*

Debit Cash to Bills receivable for the Money received, and credit Bills receivable by Cash for the same Sum. See W. B. B, Case 56.



## R U L E 41.

*Of Bankruptcy.**If the Person compounds,*

Make fundry Accounts (*i. e.*) Profit and Loss for the Money abated, and Cash for the Money received, Dr. to the Person's Account with whom you have compounded; and credit his Account by those fundry Accounts for the same Sum.

To explain this, refer to *W. B. B. Case 58*, where you will find James Jones to be broke £244 11s. in your Debt, but his Effects will pay his Creditors no more than 7s. 6d. in the Pound, now though I receive but £91 14s. 1½d. yet as I agree to take it in full Discharge of the Debt, James Jones must be credited for the whole Sum of £244 11s. therefore you will find this Case journalized as follows; Sundry Accounts £244 11s. to James Jones, *viz.* Cash for the Composition Money received, and Profit and Loss for the Money abated him, and James Jones's Account credited by fundry Accounts for the whole Sum.

*N. B.* If a Man runs away without paying any Proportion of his Debt, and you think the Money irrecoverable, debit Profit and Loss to his Account for the Money due.

R U L E



## R U L E 42.

*Of Goods in Partnership being lost or spoiled.*

Debit your Partners their several Accounts current to the Goods in Co. for their Proportion of the Loss, and Profit and Loss to the said Goods in Co. for your Proportion.

To explain this, refer to *W. B. B, Case 59.* which we shall find journalized as follows; Sundry Accounts to Claret in Co. with James Marlow £128, viz. James Marlow's Account current, for 1 Pipe £64, and Profit and Loss for the other £64, and the Goods in Co. credited by sundry Accounts for the £128.

## R U L E 43.

*Of closing an Account of Goods you have to sell on Commission, where the Sale is kept in the Ledger only.*

First add up the Cr. Side of your Account; and find the Amount of your Commissions, then add your Commissions to the Cash you have paid for Freight, and subtract the Sum total, of such Addition, from the credit Side of the Account; which Remainder will be the Money due to your Correspondent: Having done this, debit the Sale to sundry Accounts, viz. to Profit and Loss for the Amount of your Commission, and to your Factor's Account current for the Money due to him. See Ledger B, Fol. 6.

To

40 GENERAL RULES for, &c.

To gain a clearer Idea of these Concerns, see my Discourse on the Sales Book in *Part II.* of this Work.

R U L E 44.

*Of paying your Partner in part of Account, and in full.*

If in full, debit your Partner's Account current to Cash for the Money paid, see *Case 64, W. B. B.* If in Part of Account, after having examined the Goods in Co. to see what real Monies you have received, debit your Partner's Account current to Cash, for the Money you pay him. See *W. B. B., Case 66.*

R U L E 45.

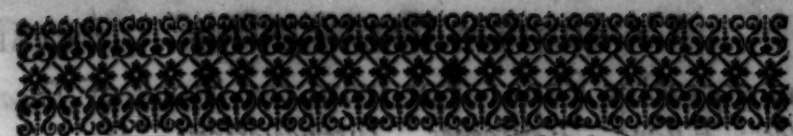
*Of Purchasing Ships on your own Account, or in Co.*

If bought with ready Money, debit the Ship for the whole, or whatever Part you purchase to Cash, and credit Cash by the Ship for the same Sum. See *W. B. B., Case 6.*

If on Credit, debit the Ship to the Person of whom bought, and credit such Person, by the Ship, for the Amount of the Money agreed.

8 00 63

*The End of the First Part.*



THE

Complete Merchant's Clerk :

OR,

BRITISH and AMERICAN  
COMPTING-HOUSE.

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PART II.

Containing BOOK-KEEPING in *Factory*.

**W**ITHOUT a clear Idea of the Nature and Use of Debtor and Creditor, it will be almost in vain to attempt at receiving any Information from this Part of the Work: For as Book-keeping in Factory, has the same Basis as that in wholesale Trade, it is necessary, the latter should be well understood, before the former is attempted; it was therefore to make this Book of general Use, that I composed the *First Part*; not from an Ambition that it was in my Power to inform the World more from my Observations, than it had already received from abler and



and correcter Pens: For from the Stock of *Treatises, Essays, Epitomes, Introductions, &c. &c.* all tending to Book-keeping in *wholesale Trade*, we have hardly left the liberty to suppose the most minute Thing unobserved: What then is left for me to notice? why what the World has been acquainted with already, and what I should have passed without Notice; but that my Second Part could not be understood without it, and that my Treatise could not be supposed complete, without a free Explanation of the Method of conducting Books, both in *Merchandize* and *Factory*, thereby making it useful to the juvenile Clerk, for whose Information it is intended: For it is not to be supposed we can advance any Thing, to the Benefit of the long experienced, and judicious Merchant; it must be for the young and unexperienced we write, for such as endeavour at the speedy Completion of Knowledge, and would gladly apply the Theory delivered down by others, to the Practice they may every Day engage in.

In this Part of my Work, the Case is different; I am here *attempting* what no one has done before me, though of such general Use; discovering, by means of the Press, what a Man could only attain by a personal Application; at the Hazard of his Life, both by Sea and Land; and many who have intended to make it public, have failed in their Intention, by dying before their Arrival in *England*; and none can be supposed more capable, than they who have been

Actors



Part II. Or, Book-Keeping in Factory. 3

Actors in the Scene they would represent; these Things considered, it in some measure abates my astonishment, that among the many, who have obliged the World with good and excellent Compositions on the Subject of Book-keeping, they should omit so important a Part as that of *Factory*: For it is very improbable, Precedents should be given of what the Author never supposed to be; and I am inclined to believe, had there been Masters willing to write, or instruct for Reward, they would have obliged themselves, by obliging the World, with some of their Productions before now.

It may then be, for all or some of the foregoing Reasons, (and not that attempting *Book-keeping in Factory* would be a fruitless Essay,) that this Branch of Book-keeping has been so long unattempted; for all who know there are Factories, must know there are Methods for keeping their Accounts, but all are not acquainted with the Form; as for Authors who have hinted on it, they have applied the same Forms to the Counter of a *Factor*, as to that of a *Merchant*, and have treated on the *SALES BOOK*, very different from what I have here given, mistaking it for a *Subsidiary Book*, when *Invoice* and *Waste Book*, *Journal*, and *Ledger* are dependent in it. The Factories in *Europe* and *Asia*, *America* in particular, abound with few People, who find a Support by instructing Youth in Book-keeping; and if any are to be found, it is probably attended with more Expence, than our new initiated Creolian can spare; Merchants have something else to do, and their

Clerks who are able, know better than to instruct them, in any Thing they can possibly avoid, so that sometimes, if a young Clerk is not of an enterprising, sprightly Genius, he may be five or six Years, before he is capable of passing some Entries, much more of managing a Set of Books. It must then naturally follow, that a Work of this kind may be of some Service, as many People, from various Causes are excited to travel, not for Amusement but Profit; among the many, there are some who have nothing to recommend them but their Pen, and though they may be tolerable Masters of that and figures, and may have some knowledge in Merchants Accompts, will notwithstanding be very defective, when they are put to perform some Operations that may be termed easy; by seeing such Books they were before Strangers to, and forms they never supposed to exist.

This Metropolis, *Bristol*, and *Liverpool*, are the principal *European Ports* that trade with the *British West-Indies*: There are some few whose Exports are not so considerable, as *Glasgow*, *Hull*, *Cork*, and *Belfast*, &c. Besides the whole Continent of NORTH AMERICA; as *Boston*, *Philadelphia*, *New-York*, *North* and *South-Carolina*, &c. for all which Parts are Factories established; but among those Gentlemen, who ship themselves from these several Places in quality of Factors, you will find some few, who either through want of Time, or some other self-sufficient Cause, are not such able Masters of the Task they undertake, as they could wish; and in all probability,

Part II. Or, Book-Keeping in Factory. 5

lity, their Time is too short to gain Instructions, in such a Case, this Book may be some Amusement to them, the many leisure Hours they will find on board.

Not only to the Factories in *North* and *South-America*, may the Method here delivered be applied, but also to those established in *Europe* and *Asia*; as I am convinced, there cannot be a more expeditious Method used, as will at the same Time be attended with the Propriety of double Entry.

From all which, a Conclusion may be drawn, that a Work of this kind well executed must be of some Service; which I have endeavoured all in my Power to render so: how far I have answered the Intent, I leave the impartial Reader to determine.

BOOK-KEEPING in general applied to Factory.

Merchants, who establish Gentlemen as their Factors in the *West-Indies*, seldom leave the Management of their Affairs to one single Person; but settle two, three, or more in one House; so that should any of the Partners happen to die, (as is but too common) the Administration is in the Hands, and the Business still conducted, by the surviving Partners; who, by the first Opportunity, advise their Employers of the same, who commonly substitute another in the Room of the deceased Partner.

When a Mortality of this kind happens among them, the old Books are immediately shut, and



new ones opened ; without the Trouble of Transposing the Accounts from one Ledger to another ; but remain in the same State as at the Death of the Partner, till all the open Accounts are discharged ; when the Books are closed, and the deceased Party's Proportion, carried to the Credit of his Account current.

As Opening the new Books, an Inventory is taken of the Goods belonging to each respective Person in the Store ; and entered in the Invoice-Book, under the Name of the Persons to whom they belong, as remaining at the Death of their deceased Partner : When this is carefully executed, they cast up the old Sales Book, to see if the Quantity sold, added to the Quantity remaining, answers to what was received with the original Invoice : If they find them correspond, or that there are no Deficiencies but what are indispensable, they immediately head their new Sales Book, (titled to each respective Person for whom they are concerned,) with the Goods remaining in their Hands, already entered in the Invoice Book ; which completes opening their new Books : As for the old ones, they immediately close their several Account's-Sales then open, and transmit them to their Employers in *England*, leaving the remaining current and common Accounts open, till discharged ; but sometimes, when the Accounts are near closed, or their Dealings have been but small; they (in the old Books) erect a Title of the late Partnership, debiting them to the several Persons, who stand indebted thereunto, and credit the same Account  
by



## Part II. Or, Book-Keeping in Factory. 7

by the several Persons to whom the Partnership was indebted; at the same time, passing the correspondent Entries, in their new Books.

As these things are so frequent in the *West-Indies*, and I believe the Method of opening new, and closing the old Books (without transposing the Accounts) easily understood, I will give one Example (which I believe sufficient) of passing the Entries in both Books, when we bring all the outstanding Accounts into one.

EXAMPLE,

JACKSON and JONES are Partners in a *Factory*; *Jones* dies, and at his Death, after the Sales are rendered home, &c. *Simon Shadow's* Account stands indebted in the *Ledger* as follows, viz.

Dr. Simon Shadow Cr.

To J. James      £. s. d.  
20 0 0

*Jackson* to save Trouble with the old Books, opens the old *Waste Book*, and enters as follows ;

Jackson and Jones £20 0 0 to Simon Shadow,  
 For so much passed by the former, to the Credit } £20 0 0  
 of the latter - - - - -

which, when posted, will appear in the *Old Ledger*, thus ;

Dr. Simon Shadow Cr.		Dr. Jackson and Jones Cr.	
To J. James £ 20	By Jackf. & Jones } £ 20	To Sim. Shadow £ 20	

whereby *Simon Shadew* is closed, and *Jackson* and *Jones* charged with the Amount of the Debt; but

but then a correspondent Entry will be made in the NEW BOOKS as follows.

Dr. Simon Shadow £20 0 0 to Jackson and Jones,  
 For so much passed by the latter to the Credit } £20 0 0  
 of the former in the old Books - - -

now in the *new Ledger* the Account stands thus when posted.

Dr. Simon Shadow Cr.  
 To Jacks. & Jones £20 |

Dr. Jackson and Jones Cr.  
 | By Sim. Shadow £20

The two Accounts in the *old* and *new Ledger* now lay open to you, which shew you, *Simon Shadow's* Account in the *old Ledger* closed; but tho' it is there supposed paid, yet in the new Books, *Simon Shadow's* Account lays open, to be by him discharged; and in regard to the Title of *Jackson* and *Jones* in the old Books, though the *Partnership* appears to be answerable for the £20, wrote off the Account of *Simon Shadow*; yet in reality, *Jackson* alone is accountable for that Money; he having passed so much to the Credit of *Jackson* and *Jones* in his own Books. When *Simon Shadow* pays *Jackson*, he debits Cash to his Account for the Money received; (*in the new Books*) and as he is accountable to the late *Partnership* for that Money, he clears the Account of *Jackson* and *Jones* in the old Books, by debiting his Account current to *Jackson* and *Jones* for the Money received; whereby the Debit of *Jackson's* Account current in the old Books, stands charged to the *Partnership*, for the same Sum before passed to the Credit of *Jackson* and *Jones*, in the new ones: The

## Part II. Or, Book-Keeping in Factory. 9

The Entries passed in both Books as before mentioned, will render the Accounts in the *Ledger* as under:

### *In the old Books.*

Dr. J. Jackson's Acc. curr. Cr.	Dr. Jackson and Jones Cr.
To Jackson } * £ 20	To S. Shad. £ 20   By J. Jkf. } £ 20
and Jones }	Acc. cu. }

### *In the new Books.*

Dr. Simon Shadow Cr.	Dr. Jackson and Jones Cr.
To Jackf. } £ 20   By Cash £ 20	By S. Shadow * £ 20
& Jones }	

It may be thought better by some, rather to let the Accounts remain in the old Books; than be at the Trouble of passing so many Entries, for transposing one single Account; but the Reason given, is, that it may happen, in drawing out an Account of a Year or two standing, that the same Person, who now deals with you, might have dealt with the Partnership, and among the many running Accounts, commonly contained in Factor's Books, such Debt might be forgotten: And should Receipts in full be given the Loss is irretrievable. Whereas, it will hardly escape the Eye, when it is passed to the Person's Account in your own Book.

As Partnerships in the *West-Indies* are thus general, I have supposed the following Books, to be conducted by the Directions of two Gentlemen, under the fictitious Names of WILLIAMS and HOLT, it being essential to balancing the Books that their Names should have a Title in the *Ledger*.

Factors



Factors Books, in regard to their Fundamentals, differ in few Things, from those used by the Merchant, there are the same Rules for passing Debtor and Creditor, Bills of Exchange, Bills payable and receivable, sending Adventures, buying, selling, paying, and receiving Money, &c. so that it is necessary for a Person to understand the preceding Part of this Book, to be acquainted with the latter.

*Of the INVOICE BOOK; with some Directions to the Factor.*

This Book in Factory precedes the Waste-Book, consisting of one or two Quires of Medium or Demy Paper, bound in Folio, and not ruled. The Factor, when he receives his Letter of Instructions from the Merchant, has the several Invoices delivered him, of that Part of the Cargoe consigned to him; which he should pack up in a portable small Trunk, with the rest of his Papers, and put in the upper Part of his Chest to be taken out without Trouble when at Sea; for I would earnestly recommend him (as he will have Leisure enough,) to copy his original Invoices into this Book on the Passage, and to head his Sales Book; they being Works of some Time and attention: For so far from having Leisure immediately on his Arrival, that he will find Work enough, in providing a Store, and seeing his Goods, in part safe landed; besides, it is absolutely necessary, that he write several Bills of his Import, signifying what particular Goods he has brought to the Market, which must be done with



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with all imaginable Dispatch ; one Day sometimes making a great Difference in the Markets.

The Factor at his Arrival, must not immediately determine the Price of his Goods ; Provisions in particular, for he may find some, who will endeavour to over-reach him, by offering to purchase, at a seeming reasonable rate, tho' much under the Market ; for Goods in the *West-Indies* are not always sold to their Value, but at the Price the Market bears.

When you land your Provisions, or any other Goods, if your *own Store* is not ready to receive them, order them to be rolled into that of the *Wharf* ; thereby preventing the Heat tainting your Provisions, or souring your Liquors, which it is very apt to do.

If you find your bottled Liquor loose in the Package, or the Appearance of much Breakage, order them to be turned up on the Wharf, in order for a Survey : Which may be done before any two Merchants, who will attest to the Survey, and you must send it to your Employers at Home, as a Proof of the real Quantity you found at its Arrival ; thereby removing all Suspicion of indirect Practices. In like manner, proceed with any other Goods you find defective.

Stowing your Store ; put the largest Casks, which contain Things of the least present Demand, the back of Store ; on one Side raise a small Stage, about four Inches from the Bricks, of thick Plank, supported by a convenient Number of Stanchions ; on which, put your Bales, and Puncheons of dry Goods, which do not re-

quire to be immediately unpacked ; which prevents their receiving Damp and rotting.

Let your Beef, Pork, &c. be stowed in Tiers, fore and aft the Store, with their Bungs uppermost, to prevent losing the Liquor which presently decays them ; stopping the front Barrel of each Tier, to prevent their rolling forward, which may not only endanger the Goods, but yourself. I would not stow whole Barrels above three, nor half Barrels above four, Tier in height ; for the Weight of the upper, may destroy some of the lower Tier, whose Barrels are defective.

Butter and Cheese require an immediate Sale, as the latter loses in Weight and the former grows Rank ; the Store-Keeper must observe never to spile Butter at the Head, because the spile Holes are easily seen, but strike back the Hoops with the Adzs and bore it that the Hoops in driving back, cover the spile Hole ; for all who come to purchase, do not judge so much from their own Knowledge as by that of others, and will consequently think that Commodity ill, which every one has refused before them.

Butter, Candles, Soap, White-Lead, &c. are sold by their original Invoice Weight, and are never weighed again in the Store.

The Sale of Liquor-Casks is an allowed Profit of the Factor, except Punchcons ; some have the Liberty of Bale Wrappers, Cases, and Coffers, but that is according to his agreement with his Employer.

Bottled Liquor is always repacked when sold, that the Buyer may receive no Ullages.

The Invoice Book, here mentioned, contains six Invoices: The First is of Goods shipped by *William Hall*, and Co. of *London*, the Second is shipped by *Jacob Jones* of *London*, and the Third by *Abraham Morley* and Co. of the same Place; as for the Fourth, Fifth, and Sixth, tho' the Goods are shipped from different Places, and by different Persons, they are all on the Risque of *Joseph Percival* and Co. of *Bristol*: For it is to be observed, that the Ship, *Tryton*, makes a trading Voyage, from *Bristol* to *Cork*, from *Cork* to *Madeira*, and from thence to *Jamaica*: *Percival* and Co. write to Mess. *Devonshire* of *Cork*, and *Pantalian Fernandes* of *Madeira*, to ship them to such a Value on board the Ship *Tryton*; but tho' these Things are shipped by *Devonshire* and *Fernandes*, yet as they are by Order, and upon the proper Account of *Percival* and Co. so are they also on their Risque; and may be seen by the fifth and sixth Invoices.

Some Authors have maintained, upon what Authority I cannot devise, that an Invoice sent to a Factor, has never the Price mentioned, or to use the Words of one of them, "When a Merchant Ships off Goods for his own Account, the Invoice, sent to the Factor, contains only the Quantity of Goods, but nothing of the Cost or Charges." What Precedent that Gentleman might have been acquainted with, I cannot take upon me to determine; but all that have ever passed my Hands, (have been formed in the same Manner, as in my Invoice-Book.



Besides, there is the greatest Necessity for a Factor to know the first Cost, in case he should sell by Advance on his Invoice; as in the Case of the Sale of a Still and Worm of *Abraham Morley*; (see Sales Book, p. 3.) which is sold at 75 *per Cent*; the Factor, would hardly have guessed these Goods cost *Morley* £74 16s. 3d. was it not mentioned in Black and White and attested by the Shipper.

☞ For the Method of heading the *Sales-Books* from the *Invoice-Book*: See my Discourse on the Sales Book. Having conducted my Factor thro' the *Invoice-Book* and into his Store, it will be necessary to shew him how to proceed with his Books, on selling his Goods, therefore we shall treat next on the

#### WASTE-BOOK and its Dependents.

This Book, in Factory, is ruled in the same Manner as a Journal in wholesale Dealings, which we shall describe after we have given some Account of a Book (on which the Waste-Book is dependent) called the MEMORANDUM BOOK: This Memorandum-Book consists of two, three, four, or five Quires of Paper, about eighteen Inches by six, and not ruled; it is used in the Store, and contains a daily Account of what Goods are sold in the Store, either on Credit, or for Money; and the Store-keeper, every Night after the Store is shut, goes up into the Compting-House, and passes the proper Entries in the Waste-Book from this Memorandum-Book,



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Book, and the Money received for Goods sold is paid to the Factor, who enters it in the Cash-Book; which Book is copied every Month into the Waste-Book, and from thence carried, thro' the Rest, into the Ledger: (See open Ledger, Fol. 2.) It is usual for the Partners, to have the Care of the Cash-Book and Money alternately; either by Month, Quarter, or Year: And this Book is wrote in by different Hands, for whoever receives the Money commonly enters it in the Cash-Book; and is accountable to the Factor, for all such Entries; who, when he receives the Money, will put the initial Letter of his Surname, as a Testification thereof: I mention this, that both Factor and Clerk may have due regard to these Matters, that no Mistakes may happen; for the Factor may forget to put the Letter, tho' you have paid him the Money, and unless you examine the Book immediately after, and remind him of his Mistake, he may be as liable to forget you paid him the Money, as he was to put the distinguishing Mark. *It may not be amiss to shew the Method of placing the INITIAL in the Cash-Book.*

Suppose WILLIAMS keeps the Cash-Book, and his Clerk receives £ 50. of *Titus Trueman*, and enters it in the Cash-Book as under, viz.

To *Titus Trueman*,                      £ 50 0. 0.

Was this to stand without any *Initial*, between the Writing and the Money, it might happen a Week or Fortnight after the Date, that the Factor

tor might question the Clerk in regard to the Entry, thinking he had not received the Money, when it would be easily removed, by the Clerk's taking Care that *Williams* put the first Letter of his Surname before the Figures, as under, viz.

To *Titus Trueman*,      W. £ 50 | 0 | 0.

It would be the same thing, had *Holt*, his Partner, received this Money, and made the Entry; for the Cash-Book is held sacred with the Merchants, and whoever passes an Entry in that Book, is obliged to answer it to its Keeper, by paying the Money.

This Book is headed in the same Manner as in the Ledger, viz. Cash Dr. Contra Cr. the Left-hand Page containing all you receive, and the Right-hand all you pay, which is (as before mentioned) monthly carried thro' the Book.

It is the Store-Keeper's Province, besides having the Management of the Store, and drawing Bills of Parcels, to make these nightly Entries: Which Entries, relate only to such Goods as are sold in the Store, all others as buying, remitting, &c. being immediately made in the Waste-Book, without having any regard to the Memorandum Book. In regard to entring Bills of Parcels in the Waste-Book, I apprehend one Specimen will be sufficient: Example, let the following Bill of Parcels be given a Clerk to enter in the Waste-Book.

*Kingston,*

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17

Kingston, June 30, 1753.

Mess. Williams and Holt,

Bought of Moses Gonsales,

22 Ton of Logwood at £ 22.      £ 209 0 0.

*Williams and Holt* purchase this Logwood of *Moses Gonsales*; who immediately, on the Sale thereof, orders the Wharfinger to write it off in his Books, to the Address of *Williams and Holt*; and sends the above Bill of Parcels, which the Clerk immediately enters in the Waste-Book, according to Rule the First for Journalizing: See the 7th Entry in this Waste-Book, p. 9. When this is done, the Clerk (whose Name let us suppose *John Dare*) writes underneath the Bill of Parcels, the Page of the Waste-Book where it is entered, and the two initial Letters of his Name; that in case it is required, it will be known who made the Entry, and the Bill of Parcels is then filed with the Alteration before-mentioned, as follows, viz.

Kingston, June 30, 1753.

Mess. Williams and Holt,

Bought of Moses Gonsales,

22 Ton of Logwood at £ 22.      £ 209 0 0.

Entered W. B. p. 9.      J. D.

As



As all Purchases are thus entered, it is necessary, that the Method of making the Entry from a Bill of Parcels should be known; for it is not the Custom of the Merchant to inform the Clerk he has purchased such a Commodity; but waits the Arrival of the Bill of Parcels, which is examined if the Calculation be true, and entered as above.

The Difference of the Waste-Book in Factory, and those before delivered in Part I. is very apparent; as to the Form beforementioned, I judge it rather to be made use of to convey a clearer Idea to the Learner, than of any absolute existence in a Compting-House; for were not the several Occurrences to be mentioned, (as in the Waste-Books *A* and *B*) there would be nothing for the Learner to attempt.

But in real Trade the Case is different; those Books are not calculated for the Learner, but the learned; not for those who know Books theoretically, but practically; for after a Person has spent his Time and Money, to instruct himself in Merchants Accounts, it is not to be supposed he will be allowed to pass Entries in the Waste-Book immediately on his Admission to the Compting-House; for tho' he may be a good Proficient, yet if it is but in *Theory*, he may be very liable to Mistakes, it is therefore that those young Gentlemen are ordered to *copy Letter*, transact Business at the *Wharf*, draw *Bills of Parcels* and *Invoices*, and are thus initiated to a Knowledge of passing common, and afterwards all Sorts of, Entries.

The



The Waste-Book in Factory varies little from the Journal, containing the proper Dr. Cr. and Sum of Money: Save that the Gross, Tare, and Neat of each particular Cask, Bag, or Box, and the certain Quantity of Liquor that any Cask contains, is expressed in full in the Waste-Book, but abbreviated in the Journal: For Instance; *p.* 13. of Waste-Book, you find filled with an Entry for Goods shipped *Joseph Daltera*, to the Amount of £2695 4*s.* 2*d.*  $\frac{1}{4}$ , which in the Journal is little more than  $\frac{2}{5}$  of *p.* 10. for if the particular Weight and Quantities are at once expressed in the Waste-Book, and the next Weight carried into the Journal, we judge it sufficient.

For the before mentioned Reason it happens, that the Journal Entries take up less Room than those of the Waste-Book, which contains 21 Pages, and the Journal only 15, in these Books on Factory:

The Figures between the two Lines on the Left-hand, denote the Page of the Sales-Book, to which the Goods sold are to be carried; in the same Manner as the Figures in the Journal, refer to the Ledger: The Method of placing them is, when a certain Proportion of your Waste-Book is ready, (as two or three Pages) to open the Alphabet of your Sales-Book, and to every Sale that is mentioned in the Waste-Book, put the Folio of that Sale in the Margin: As in the third Entry of *p.* 1. of the Waste-Book, you find Cash Dr. to *W. Hall* per *Mary*. And the Figure 1 in the Margin, which denotes that *p.* 1. of the Sales Book contains *W. Hall's* Sale per *Mary*: For  
Y without

without this, when in real Business we have 20 or 30 Sales open at once; we should be as much confused to find a Sale, as an Account in the Ledger without the Folio's in the Journal. *As for the Method of Posting from the Waste-Book, I shall give it in the Discourse on the Sales-Book.*

The first Article in the Waste-Book is for £180, borrowed of *Edward Fisher*, but we are not to infer from that, that every Factor can, or does borrow Money, nor is there indeed an immediate Necessity for any Sum; except to pay the Freight of the consigned Goods, which if done before the Ship returns for *England* is sufficient.

In *Jamaica* they buy and sell all Goods, (except such as are sold by Invoice Weight) by the short Hundred; but weigh by the Gross Hundred or 112 lb. the short Hundred consists of but 100 lb. Weight Avoirdupoise, for which Reason, after their Sugars, or any other Goods are weighed, they reduce the neat weight into Pounds, as in the Case of 5 Hogsheads of Sugar shipped *Will. Hall*, the last Entry in p. 7. of Waste-Book, the gross Amount of which are 80 C. 3 qrs. 16 lb. which being brought into Pounds, make 9060 lb. the Tare 566 lb. being subtracted gives us 8494 lb. neat; which at 26 s. per 100 lb. Weight, amount to £110 8s. 5d.  $\frac{1}{4}$ . which, added to £3 15s. for the Hoghead, makes £114 3s. 5d.  $\frac{1}{4}$ . But were they calculated by the gross Hundred they would amount to no more than £93 11s. 9d.  $\frac{1}{4}$ , and with the Hogheads to £97 6s. 9d.  $\frac{1}{4}$ . therefore great Care must be taken, by both Factor and Clerk, in regard to this Article; and

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as all may not be immediately ready at these Sorts of Calculations, I shall give an Example of Working them by the common Method, and Contractions, suppose the Value of the last mentioned Sugars of *William Hall* per *Mary*, is required.

Common Method.		Contraction.*
If 100 — 26 —	8494	8494
12	1248	26
—	—	—
312	67952	50964
4	33976	16988
—	16988	—
1248	8494	2208,44
—	—	12
10,0 106005,12		—
—		5,28
4 106005		4
—		—
12 26501—1		1,12
—		
2 0 220, 5. 8		
—		
Ans. £ 110 5 8 $\frac{1}{4}$	Ans. £.	110 8 5 $\frac{1}{4}$

\* This Contraction supposes a Stating, as in the common Method, and 26s. the Second is multiplied with 8494, your third Number, which gives a Product of 220844; the two last Figures to your right Hand being separated by a Comma, (answering to the Division by 100) gives 2208s. and a Remainder of 44, which being multiplied by 12, and the two Figures to the right Hand being separated as before, give 5 Pence and 28 remaining, which being multiplied by 4 gives 1 Farthing.



The following Contraction is commonly used for finding the Pounds in the gross Weight of any Commodity, suppose *W. Hall's* Sugar, as before mentioned.

Common Method.

80 C. 3 16

4

---

323

28

---

2590

647

---

9060

---

Contraction.\*

80

80

80

80

84

16

---

9060

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In either Memorandum or Waste-Book, let the Goods you deliver be entered before you make out the Bill of Parcels, or sometimes amidst the Hurry of Trade, Goods may be sold without any Entries passed, which tho' they may be paid for, will make Confusion in your Books.

It is a common Thing in the *West-Indies*, for People residing in Town, to buy up Goods for

\* This Contraction supposes the 80 C. multiplied by 112, the two first 80 having Units under Units, answer to twice 80, or 80 multiplied by 2, the third 80 is supposed multiplied by 1, but as that 1 in the Multiplier stands in the Place of Tens, so must the Cypher stand in the Place of Tens, and the 8 in the Place of Hundreds, and the Units Place or Cypher of the fourth 80 must stand in the Place of Hundreds, which increases the 8 to the Place of Thousands; then 84 *lb.* equal to 3 *qrs.* and 16 *lb.* being properly placed, Units under Units, &c. will give us a Total of 9060.

those



those in the Country; and there are several Factors who make it their sole Business to purchase for Plantations, and supply them with all Necessaries, for which they draw Commissions, and whenever they make a Purchase for any of these Plantations, the Bill of Parcels and Commodity are marked according to Direction; and when the Entry is passed in the Waste-Book, the same Mark is there mentioned, that it may remain as a Voucher for the Sale: See p. 8. of Waste-Book, where *Holland* and *Crumph* are marked R. O. an Indication that these Things were not purchased for their Use, but for that of others. You may meet with more of the same Kind in almost every Page of the Waste-Book.

Factors make no use of an Inventory except in Cases of Death, and then in a private Manner as before-mentioned, not at opening their Waste-Book as in wholesale Trade, and therefore have never any Account of Stock opened, nor indeed is it necessary, as they do not trade so much upon their own Account, as that of others.

As to the Entries I believe them not difficult to understand, they are I allow not so soon comprehended as the before-mentioned Form, but then it is very easy to put them into that Form, which would not only be a Work of Amusement but great improvement. Let us suppose the first four Entries of p. 1. rendered into the Form of the former Waste-Books, and they would stand thus.

Kingston Jamaica, March 16, 1753.

	£.	s.	d.
Borrowed of Edw. Fisher payable on demand	180	0	0
Paid Captain Tedball Freight of fundry Goods consigned from W. Hall and Co. of Bristol, to sell for their Account - -	6	2	6
Sold for ready Money 4 Dozen narrow Hose, at 25 s. on Account of W. Hall and Co.	13	1	3
Sold Moses Gonfales 3 Coil Cordage Weight 475 lb. at 55 s. on Account of W. Hall and Co. - - - - -	12	10	0

In making Entries on Sale of Goods on Account of another, the Sale, and not the Goods sold, must be Creditor; that is, in our third Entry we must not say, Cash Dr. to *Hose*, for 4 Doz. &c. but Cash Dr. to the Sale; which renders the passing common Entries in Factorage, much easier than in Merchandize; for when a Person buys any Sort of Goods at the Store, there is nothing to do but examine the Mark, (which is always the same as that in the Invoice) and supposing it *W. H.* we then debit Cash (if for ready Money) or the Buyer, if on Credit, to *W. Hall's* Sale for the Amount of the Goods sold, because they never erect a Title for the Goods in *particular*, but in *general*, by way of Sale.

As to the JOURNAL, it is conducted in the same Manner as that before-mentioned, only you are to take notice, that the three Entries

which

which follow the Row of Asterisks and finish the Journal are not in the Waste-Book and only passed to make Balance, which that we may the better understand it is necessary to turn our Eye towards the

## L E D G E R.

This Ledger is sometimes ruled in the same Manner, as the Former, (in which Manner I am obliged to deliver it, on Account of its being printed in an Octavo Size) but the more general Method, is having both Debtor and Creditor on the same Page, which as the Method of Posting is short, saves much Paper, and at the same Time appears more agreeable to the Eye.

The Method of posting this Ledger is much easier than the other, we here having regard to nothing but plain Dr. and Cr. the Particulars in regard to Quantity, Weight, &c. are unobserved, and are at no time noticed but in drawing out Accounts Current, (the Method of which is shewn in the Appendix) or some such particular Occasion. As to the Method of posting Dr. and Cr. it is the same as in any other Ledger, as suppose the first Case of the Journal, we turn to Cash (Fol. 1. of Led.) and write *to Ed. Fisher*, then the referring Folio and Sum; and then turn to *Ed. Fisher*, (Fol. 2.) and write *by Cash*, place the referring Folio and Sum: But all this while we have no Regard to Quantity, Quality, or Rate: For the second Column on each Side  
of



of the Ledger, next that which contains the Day of the Month, contains what Page of the Journal such Entry was posted from: Which better discovers the Part, than the Day of the Month; for sometimes the Transactions of one Day will extend to 12, 14, and 16 Pages of a Journal. To examine which will take more Time, than turning immediately to the identical Page; by which means the Particulars of every Post into the Ledger are plainly discovered: For Example; *Will. Owen* in Fol. 7. is debited to *J. Percival and Co.* £ 1 2 s. 6 d. in the Margin on the Left-hand after *July 8.* we find the Figures 11, which imply, that in Page Eleven of the Journal, you will find the Particulars of that Entry, and on Examination you will find him to be charged with 6 half Bushel Casks Peas, at  $\frac{3}{4}$ .

### Of GENERAL ACCOUNTS.

The first and second Pages, or Folio's of the Ledger commonly contain the General Account of Cash, which it receives monthly from the Cash Book: After that Accounts Current are erected for as many Partners as the House consists: Which with us are two; *viz.* WILLIAMS and HOLT, who have separate Accounts Current open in Folio, 4. of the Ledger. For an Explanation of which, see my Remarks under their Accounts Current.

After which we title the several *Sales* we are concerned for, to the Credit of which, we carry the several Persons or Commodities, who are accountable



accountable for the Goods sold: (See Led. Fol. 10.)

We open no distinct Accounts of any thing we deal in except of Produce; as *Sugar, Rum, Mahogany, Pimento, Cotton, Silver, Drugs, Logwood, Fustic*, and *Nicaragua Woods*, with sundry other Things; either to receive in Return for our Goods delivered, or to buy for the Benefit of our Employers, when the Markets are low: The Dr. Side of which Accounts contains what we purchase, the Credit all we dispose of; but when we have Occasion for the speedy Closing of a Sale, to take import Goods to our own Account; we take them all under one Head by the Title of **MERCHANDIZE ACCOUNT**: The Dr. Side of which shews all we receive, the Cr. Side all we dispose of: Example; the first Thing, passed to the Debit of Merchandize Account, Fol. 4. is to *J. Jones per T. Blue* £ 19 14 s. 6 d. which on referring to Fol. 8. of the Journal, we find to consist of double edged Bills and Ox Bows: Now tho' *Williams* and *Holt* have taken these Things to their own Account, yet we do not open an Account of *Dr. Double-edged Bills Cr.* and *Dr. Ox Bows Cr.* as in wholesale Trade, but always **MERCHANDIZE ACCOUNT** is debited to the several Sales, or Persons, from whom Goods of this Kind are received to vend upon your own Profit; and it must be noticed, that you never take any thing of that Sort to your own Account, which you have to sell at the same Time, on Account of the Merchants in *England*.

**WHARFAGE AND NEGROEHIRE**, is another general Account; the Dr. Side of which contains

all you pay for landing Goods, and Hire of Slaves, for working your Store and other Necessaries; the Credit Side contains the sundry Proportions from the several Accounts Sales for landing the Cargoes: The Method of calculating *Wharfage* and *Negroehire* (which are always charged together) varies; formerly, when Wharfage was more moderate, Negroehire was charged the same as Wharfage; but it is now charged but half the Amount of the Wharfage. As to the Charge of landing Goods, they have no fixed Rates; being determined by the Plenty or Scarcity of Wharfs on the Island.

DEBTS ACCOUNTABLE; this Account is so termed from the Factor receiving Three *per Cent.* upon some Accounts Sales for being *accountable* for all bad Debts: (See Sales Book, p. 4. and Journal p. 13.) where the whole Entry for closing *J. Percival* and Co. Sale is passed, and you will find (among the rest) the Sale debited to Debts accountable for Three *per Cent.* drawn, on £ 1350 16 s. 5 d. which amounts to £ 40 10 s. 5 d.  $\frac{3}{4}$ ; which is an intire Profit to the Factor, provided none of the Persons fail, to whom he has sold *J. Percival's* Goods: In this Case where you are allowed Debts accountable, the whole-Sale is to be considered as *Cash*, and the neat Proceeds ought to be remitted at farthest in six Months after the Goods are sold: See Led. Fol. 5.

☞ This Account is always allowed between Merchant and Factor before they settle; every one not permitting it, choosing rather to risque the

the Sale than pay three *per Cent.* by way of Insurance.

There are also Titles which are not in my Ledger, imagining a Mention of them would be sufficient, as *Account of bad Debts*, *Account of dubious Debts*, and *Account of Debts outstanding*. The Use of them are, Suppose the neat Proceeds of *Abraham Morley's Sale*, (*p. 3. Sales Book*) which carries to £ 310 5 s. 1 d.  $\frac{1}{4}$  to his Account Current; (*Ledger, Fol. 12.*) to be all received but the £ 7 due from *Holland and Crump*; now that I may ship him no more than what I have really received, I debit *Abraham Morley's Account Current* to *Debts outstanding* for so much Due by *Holland and Crump*; whereby I owe him, and in consequence remit him, no more than £ 303 5 s. 1 d.  $\frac{1}{4}$ ; for tho' a Factor sells all the Goods, and carries the neat Proceeds to his Employer's Credit, he is accountable to him for no more than he has actually received.

When *Holland and Crump* pay the outstanding Debt of £ 7, *Debts outstanding* are debited to *Morley's Account Current*, whereby the Account of *Debts outstanding* is balanced; and you stand accountable for the £ 7 on the Credit of *Morley's Account Current*, to be by you remitted.

But had this been a desperate, bad, or dubious Debt, which implies nearly one and the same Thing, and are indifferently used by the Factor; *Morley's Account Current* would have been debited to *Account of bad Debts*, and bad Debts credited by *Morley's Account Current*; and should all Expectation of receiving it be gone, *Account of bad Debts* would have been debited to *Holland*



and *Crumph*, which would have evened both Accounts, and the whole Loss fallen on *Morley*.

These Accounts, in the Course of many Years, have but few Things passed to their Credit; Factors taking the Precaution not to remit too soon, nor send an Account Sales too hastily.

BONDS, with which are generally included MORTGAGES, and erected under the Title of *Bonds and Mortgages*, is an Account that few Factors can avoid having; for it is customary, on Sale of Goods to a considerable Value, or when an Account has been of long Standing, to receive a Bond as a Security for the Debt; in which Case, the Account of Bonds is debited to the Person's Account, from whom you receive it; or to the Person's Sale whose Goods you have disposed of: This Account with some Factors is very large, and attended with considerable Profit; for it is the Factor, and not his Employer, that receives the Benefit of the Interest arising thereon, as in the Case of Payment of *Manning and Co.* Bond (See Journal, p. 12) where the Interest, amounting to £7 2s. 6d.  $\frac{1}{4}$ , is carried to the Credit of Profit and Loss.

COMMISSION AND STORAGE, is another Account; to the Credit of which is carried the 8 per Cent. charged on the gross Proceed of the Accounts of Sales; and sometimes the 5 per Cent. on the Goods remitted, but this latter is as often carried to the Credit of Profit and Loss. The Dr. Side is charged with all Monies paid for Store-hire, &c. See the Account of Commission and Storage, Fol. 12. of the Ledger,

PROFIT



PROFIT AND LOSS is erected for the same Use as in the former Books.

ACCOUNT OF ABATEMENTS; this Account is rather erected to maintain the Propriety of Balance, than for any Profit that may attend the Factor thereby: For the Money carried to the Credit of that Account, in the Course of many Years, amounts but to a Trifle, as may be seen by the Credit Side of the Account, *Fol.* 13. of the Ledger; and is occasioned (when at remitting the neat Balance of an Account Current,) the Goods sent, amount to any Proportion less than a Rial, (*i. e.*)  $7 d. \frac{1}{2}$  of the Money due: It is then we are obliged to debit Account of Abatements for so much abated, as in the Journal Post of *W. Hall's* Remittance, *Fol.* 6. Account of Abatements is debited  $2 d. \frac{3}{4}$ , to make good the Balance.

*Having thus taken notice of all the general Accounts erected by Factors, we shall next proceed to their Method of*

#### BALANCING.

THEIR Method of performing this Operation differs from the Method used in wholesale Trade: Factors (as before observed) never opening an Account of Stock; and among them, Books are never said to be balanced, or ready for a Balance, till all the outstanding Debts are discharged, and Remittances made, which we must first suppose to be, before we proceed to the Method of closing the Books.

Our

Our *Trial-Balance* must be first made, in the same Manner as directed in my other Books; and if found erroneous must be corrected as before mentioned; but if the Books prove, add up the Debit and Credit Sides of the several general Accounts and carry the Proportions of Gain or Loss to the Debtor or Credit Side of Profit and Loss; then dividing the Gains into as many Parts as there are Partners concerned, debit Profit and Loss to the several Partners their Accounts Current, for their Proportion; then the Account or Accounts of Money, Goods, &c. remaining as *your Properties*, must be severally credited for the Amount of the Gains, by the Partners Accounts Current.

That this may be better understood, let us consider the State of our present Ledger, prepared for a Balance: We must then suppose the following general Accounts to be open in the Ledger, *viz. Cash, Profit and Loss, Wharfage and Negroehire, Merchandize Account, Debts accountable, Commission and Stores, Account of Abatements, J. Williams's Account Current. and Henry Holt's Account Current*; of these, Profit and Loss, Cash, and the Partners Accounts Current, are last closed: We must therefore first begin, by debiting, in our Journal; sundry Accounts to Profit and Loss, (and having both Ledger and Journal open) beginning first with Wharfage and Negroehire, we shall find, by subtracting the Dr. from the Credit Side, that we have gained £ 14 14 s. 3 d. we then in the Journal under the Entry of sundry Accounts to Profit and Loss, (see the Entry following the Row of Asterisks, *p. 15.*) write

*Wharfage*

*Wharfage and Negroebrie* gaind £ 14 14s. 3 d. we then turn in the Ledger to Merchandize Account, and having found the Gains to be £ 12 5s. 6 d. we, in our Journal under the last mentioned Line, write, *Merchandize Account* gaind £ 12 5s. 6 d. so continuing with *Debts accountable, Commission and Storage, Account of Abatements.* Making all these to consist of one Entry and severally debited to *Profit and Loss*, as the several Proportions of your Gains on those Accounts; then having posted those five Entries into your Ledger, you will have but four Accounts remaining open: (to say) *Profit and Loss, Cash, and the Partners two Accounts Current*; beginning then first with Profit and Loss, we shall find by Subtraction, the Gains to be £ 931 8s. 4 d.  $\frac{1}{2}$ , which must be equally divided between the two Partners, and carried to the Credit of their Accounts Current, by debiting Profit and Loss for the Amount of the Gains; which closes that Account: See Ledger, Fol. 13. and p. 15. of Journal; where Profit and Loss is debited to sundry Accounts, (i. e.) to the several Partners their Accounts Current for their Proportion of of the £ 391 8s. 4 d.  $\frac{1}{2}$  gained: We must now turn to Fol. 4. of the Ledger, where the Accounts Current of *Henry Holt* and *J. Williams* are opened, and to the Credit of each Account we shall find £ 465 14s. 2 d.  $\frac{1}{2}$  posted, being the Share of each; now some Equivalent must remain to satisfy *Williams* and *Holt* for the Amount of their Gains, which we shall here find to be in *Cash*, there being £ 832 10s. 5 d.  $\frac{1}{2}$  remaining; but



but as that cannot be supposed to pay £931 8s. 4d.  $\frac{1}{2}$ , we must consider the Means to reduce the Proportions of Gains to that Sum; to do which, let us examine the Debits of the Partners Accounts, and that of *Williams* we shall find owes £15 1s. 3d. and that of *Holt* £83 16s. 8d. which makes £98 17s. 11d. now due upon the Books; that being subtracted from the *real Gains* of £931 8s. 4d.  $\frac{1}{2}$ , gives us a Balance of £832 10s. 5d.  $\frac{1}{2}$ , equal to the remaining Cash in Hand: Now as *Holt* has taken up more Goods than *Williams*, he must receive a less Proportion of the Money remaining. To pass this Entry, which is the last in p. 15. of the Journal, let us begin with *J. Williams's* Account Current, which we shall find debited to *Harpur and Cole*, for Goods to the Value of £15 1s. 3d. whereby so much must be abated him of the £465 14s. 2d.  $\frac{1}{4}$ , Gains; which reduces his Proportion to £450 12s. 11d.  $\frac{1}{4}$ . *Holt*, is debited to *Daltera and Co.* £77 10s. and to *Abraham Morley*, £6 6s. 8d. which makes £83 16s. 8d. due; therefore so much must be abated *him* of his £465 14s. 2d.  $\frac{1}{4}$ , Gains; which reduces his Proportion to £381 17s. 6d.  $\frac{1}{4}$ , which two Debits are equal to £832 10s. 5d.  $\frac{1}{2}$ , or Cash remaining: We must then Debit *sundry Accounts to Cash*, (*i. e.* *J. Williams's* Account Current) for the Proportion he is to receive, and *Henry Holt* for the Amount he is to have; which when posted, will close the two Accounts Current, by being debited to Cash, and Cash credited for the Money remaining, which evens

evens the three Accounts, and consequently completes the Balance.

In this Manner I mean Company Accounts should be conducted, and closed; as mentioned in Rule 3<sup>r</sup>.

☞ I have printed in *Italics* the several Entries in the Ledger, which serve to balance the Books, that the State of them may be seen before the Balance, and consequently better understood.

### *Of the SALES-BOOK.*

This Book is bound in Folio, of a Thickness suitable to the Trade of the Factor, and each Page is ruled by him, agreeable to the Contents of the Heading, taken from the Invoice; the Method of doing which is as follows; *viz.* Let us take for *Example*, the third Invoice of *Abraham Morley and Co. from London*, and turning to a blank Page of the *Sales Book*, title it (in the Manner as the third Sale) with the Configner's Name in large Letters, to be more conspicuous: Then drawing a neat Line underneath, at the Distance of about two Inches, draw another parallel to it; then take the several Particulars of the Invoice, in Quality and Quantity; if the Quantity requires more than one Line, let the *Quality* be expressed beneath the first drawn Line, and a little Line drawn underneath that; for instance, the Candles in *Abraham Morley's* Invoice, consist of Boxes and Weight; therefore Mould Candles, (the Quality) is expressed between two Lines, and the Boxes and Weight are separated by two oblique

lique Ones under the Heading of Candles : So continuing till all are headed from the Invoice. If the Goods require but one Line, as the fourteen Pair of Boots, let them be headed as in that sale; when this is done, from the lower Part of the oblique Lines draw parallel ones to the Bottom of the Page; then at a convenient Space from the last right-hand Line, draw others for the Money, (and leaving Room for the Purchasers Names,) draw two others from the left-hand Lines, reserving Room for the Month; when this is completed, the Page of the Sales Book is prepared for

### P O S T I N G.

- To understand which, we must turn to the Waste-Book: (having now done with the Invoice Book) and in p. 2. we find *Cash Dr. to sundry Accounts*; among which *Sundries*, is *Abraham Morley's Sale for four Boxes Candles, £ 13 10s.* and prepared for Posting, by having the Figure 3. (the Page the Sale is opened) in the Margin: Then opening the Sales Book, write 1753, May 10, then in the next Column write the Figure 2. (the Page of the Waste-Book it is posted from) and in the next Column write *by Cash*; then under the ten Boxes put the Figure 4. being the Boxes; and in the next Column, 260. being the Weight sold, then dotting it on, put the Rate the Candles sold at, which is 12*d.* and Boxes 2*s.* 6*d.* each, and then carry out the Money £ 13 10*s.* 0*d.* and that is posted. In like manner proceed with this and every other Sale; by giving it Credit



dit by the several Persons, to whom the Goods were sold.

When all the Goods are sold that were in the Store on Account of *any* SALE, add up the several Parcels sold, to see if any Thing is defective; and should any thing of that Kind happen, which is very frequent, it must be expressed why so much is wanting; as in *Jacob Jones's Sale*, p. 1. 36 lb. of Turtle Twine is *lost in Weight*; again in *J. Peacival and Co. Sale*, p. 4. we find five Dozen and five Bottles of White Wine, sixteen Dozen and two Bottles of Ale, four Dozen and ten Bottles Hot-wellwater, are expressed *ullaged and broke*, and one Barrel of Beef is *stinking*, which implies, that there was that difference between the Sales Book, and the Quantity remaining in the Store; which Book is a great Check upon the Store-Keeper; for as no one is trusted with its Concerns but himself, and as he sees all Goods rolled into the Store, so is he accountable for every Defect arising there from; as they must either proceed, from his omitting to pass his Entries, or worse Causes: For the *Sales Book* is of such accuracy, that it is impossible to deceive the Factor, who in his Compting-House can tell the Strength of his Warehouse, without searching it.

When these Defects are all supplied, draw a Line at the Bottom of the Columns of Goods (as in *Morley's Sale*, &c.) and add up each of them, that their Total may express the same Quantity as in the upper Line.

A a 2

When

When this is done, our next Business is to examine the Sales Book with the Ledger, that the Monies are just; to do which, another Clerk with the Ledger opened, calls over the sundry Sums carried to the Credit of *Morley's Sale* in the Ledger, *Fol. 7.* beginning with £ 13 10 s. £ 23 17 s. &c. so continuing to the End; at the same time pricking off, in both Books, the corresponding Sums with a little Mark thus. (v) this done, and the Ledger and Sales Book proved the same, add up both Books and express their Total.

But should the Sums disagree, the Defect must be in the Posting; and in that Entry where the Monies are not alike: To remedy which, the Sale in the Ledger must be debited for the Money wrong posted, and the Sale itself debited for the same Sum: For Example, let us suppose *William Meadows* (the last Article but two in *Morley's Sale*) should have been posted to the Sale of any imaginary Person that had also Shoes; suppose *James Johnson*; in that Case an Entry must be passed in the Waste-Book, debiting *Abraham Morley's Sale*, to *James Johnson's Sale*, £ 54 18 s. for the Parcel of Shoes, *wrong posted*; and under *Morley's Sale*, in the Sales Book, write, *To James Johnson's Sale for Sundries per Error*, £ 54 18 s. carrying out the Money under the Sum total, of £ 348 15 s. 1 d.  $\frac{1}{4}$ , and subtracting the £ 54 18 s. from that Sum, it would give a Balance of £ 293 17 s. 1 d.  $\frac{1}{4}$ , or the real Amount of the Goods sold on Account of *Morley*; and corresponding with the Abatement made in the Ledger,

Ledger, by £ 54 18 s. being carried to the Debit of *Morley's Sale* in the Ledger. It sometimes happens there are more than one of these Errors, where there are several Goods of the same Kind, on Account of different Persons: Which must all be wrote off in the same Manner, but care must be taken in drawing out the Accounts that no Mistakes happen.

When all this is done, our next Business is to make the Charges; to do which, we must first turn to *Morley's Sale* in the Ledger, to see what is paid for Freight, which we shall find to be £ 5 12 s. 6 d. on the Debit thereof, we then write under the Sale in the Sales Book, the Word CHARGES; and under that, *To Cash paid Freight*, £ 5 12 s. 6 d. placing the Figure 2 in the Margin, (i. e.) the Page of the Waste-Book where the Entry was made; then underneath write, *To Wharfage and Negroehire*, £ 4 19 s. 6 d. *To Commission and Storage*, at 8 per Cent. £ 27 18 s. and adding them together, carry out the £ 38 10 s. then subtracting it from the gross Sales, it will give us the neat Proceeds or Balance due to *Morley* of £ 310 5 s. 1 d  $\frac{1}{4}$ : Against this last Sum write, *To Abraham Morley and Co. Account Current, for the neat Proceeds when received*. This done, turn to your *Waste-Book*, debiting *Abraham Morley's Sale* to the sundry Accounts before mentioned: viz. *To Wharfage and Negroehire*, to *Commission and Storage*, and to *Abraham Morley's Account Current*, each for their respective Sums: Observing that you do not enter *Cash* twice, for as in this Example, the Freight being paid some time



time before, it had already passed to the Debit of *Morley's Sale* in the Ledger, and might without Examination be twice entered in the Books.

In like manner all other Sales must be treated; estimating the *Wharfage and Negroehire* as before directed, and drawing Commissions at eight *per Cent.* and where Debts accountable are allowed, and Money paid for Duties, &c. they must all be severally expressed as in *J. Percival's Sale*, p. 4. observing to put the Page of the Waste-Book, where the Entries are passed; as in *Percival's Sale* is 18 and in *Morley's* 14.

If any Defects are in the Goods, they must be expressed in the Column that contains the Price; as the two Barrels of Beef in *J. Percival's Sale*, are *dry and tainted*; in regard to placing the Price in the Column the Method is this, the first Price (in the Column) is the Rate of the first Goods expressed in the Sale; the Second, the Price of the Second, &c. Example, *William Meadows* (in *Abraham Morley's Sale*) buys twelve Pair of Boots, nineteen Pair of Mens Shoes, fourteen Pair of Boys, and thirty-six Pair of Mens Pumps. After which at 40 s. at 9 s. at 7 s. 6 d. at 9 s. 6 d. are expressed in the Column of Price which implies the Boots were sold at 40 s. *per* Pair: The Mens Shoes at 9 s. the Boys at 7 s. 6 d. and Mens Pumps at 9 s. 6 d. in like manner are the other Sales to be understood.

When we place Advance at such a Rate *per Cent.* in the Column of Price, it is to be understood as so much Advance on the sterling Cost of the Invoice; a frequent Method of selling many  
Commodities

Commodities, if you take them as imported: As China, (*See Percival's Sale, p. 4.* Stills, *See Morley, p. 3.*) Haberdashery, &c. &c. which have the *Jamaica* Currency advanced on the sterling Price, according to the agreed Rate for Sale; when Exchange with *Jamaica* is about forty per Cent, to sell at seventy five Currency per Cent. on the sterling Invoice is a proper Mean between Buyer and Seller. Some Goods, as China, &c. require a larger Advance; which as no fixed Price is settled, the Course of the Trade will give a better Information than I can here.

Having said sufficient for the Reader to conduct a Sale properly, in common Concerns, it will be necessary, as I have given one Example of a Sale of Negroes, to explain it; as it differs in some Things from a common Sale; to do which we must open *p. 5.* of Sales Book for *J. Daltera and Co. Sale per Indian Prince.*

With the Negroes imported, we receive no Invoice from *Europe* as with other Goods; the Captain only giving a Memorandum or Voucher, to the Factor, of what Negroes he has on Board at his dropping Anchor in the Harbour; the Captain then quitting, and the Factor taking the Cargo to his Care. From the Memorandum received from the Captain, the Factor heads his Sales Book with the Number of Negroes received, which in *Daltera's* Sale, is sixty three Men, sixty eight Boys, thirty seven Women, twenty nine Girls. Selling these Slaves differs in nothing from selling other Merchandize, but that the Purchaser, pays the inland Duty of twenty Shillings per Head

Head, which is not noticed in the Account Sales; nor are the priviledged Slaves of the Captain and Doctor, to be observed in your Account: The Rates of selling them, are as those of other Goods, I have known *Gold-Coast* Slaves fall to £ 29 and £ 30, and a few Months after *Ebo's* and *Mundingos* rise to £ 50; all this depends on the Plenty or Scarcity in the Plantations of *Jamaica*, but more from those of their *Creolian* Neighbours; whose Trade once made the Import of Slaves worth attempting, but it has within these few Years decreased to a mere Supply of the *British* Islands themselves.

When the Slaves are all sold, and the Sales Book pricked with the Ledger, that the Money be right carried out: Our next Business is to close it, (which differs little from that of another Sale) charging the *import Duty* for what you paid, then the Captain's *Coast-Commissions*, answering the same Thing as Freight, which is commonly £ 4 in every £ 104 or  $\text{£ } \frac{1}{26}$ . Part of the Gross, or neat Proceeds, as determined by Agreement, before the Captain sails from *Europe*. The Doctor's Fee is next allowed of 1s. *per* Head, on every Slave disposed of; next follow the Charges for Maintenance, &c. and then your *Commission* at five *per Cent.* no *Storage* being allowed, the Ship being always a Receptacle for the Slaves at Night.

When all the Slaves are sold, and the Ship cleared, the greatest Dispatch is made to frieght her; which is commonly near completed by the Factor



Factor himself, who should ship at least  $\frac{6}{8}$  of the neat Proceeds by Return of the Vessel.

Every *Guiney-Man* is not in this manner consigned to one particular Person; the Captains of many of them, having liberty to treat with any Factor, who will subscribe to the Conditions stipulated by the Merchant in *England*; which is secured by two Bondsmen, who are liable to the Forfeiture of many thousand Pounds, on the Factor's Non-compliance with the Terms signed.

The Imports from *Africa*, besides Slaves are considerable, but as they are a Profit of the Captain, I shall say nothing on that Head.

N. B. *J. Percival* and Co. Sale, p. 4. being headed from the Invoices of a *Trading Voyage*, it is not unnecessary to observe the Heading is composed of the 4th, 5th, and 6th Invoices.

All who have hitherto wrote on this Book, have made it nothing more than a Duplicate or Copy, of the *Accounts Sales* sent the Merchant; on what Authority I am at a Loss.

*Of Remitting the neat Proceeds of a Sale, or Balance of an Account current,*

The neat Proceeds of *Abraham Morley's* Sale, p. 3. will again serve us, for an Explanation; there is due to him £310 5s. 1d.  $\frac{1}{4}$ ; now when we ship these neat Proceeds, he is sent only Goods, to such a Value, that five *per Cent.* being drawn upon it, will make it equal to the £310 5s. 1d.  $\frac{1}{4}$ , due to *Morley*: To explain this, refer to p. 15. of the *Waste-Book*, where *Morley* and Co. Account Current is debited to sundry Accounts; viz. To *Henry Hummer*, for Rum to the Value of £289 14s. To Cash for Money to

the Amount of £ 5 15s. 7d.  $\frac{1}{2}$ , and To Commission for £ 14 15s. 5d.  $\frac{3}{4}$ : So that tho' *Morley* is said to be shipped £ 310 5s. 1d.  $\frac{1}{4}$ , he is in reality shipped no more than £ 295 9s. 7d.  $\frac{1}{2}$ ; £ 14 15s. 5d.  $\frac{3}{4}$  being deducted for the Commission, which the Factor always draws before he remits the neat Proceeds; not as some Authors advance, ship his Correspondent to the full Value of the neat Proceeds in Goods, and give him credit for the Commissions he draws.

As shipping the neat Proceeds of Sales; and full Ballances of Accounts Current, are thus general; and the Method of finding to what amount to Ship (that will draw the Commissions exactly to the neat Proceeds); not understood by all tho' the Operation is easy, and a Person's Abilities tolerable in Figures, yet the Method may not immediately present itself to him; it is therefore I annex the Method, worked according to the common Rule of Discount, and shall with that conclude my Description of the Sales-Book; hoping the Reader has put to practice on plain Paper, the Method of conducting, and closing a Sale, according to the Rules laid down; which, I think, cannot fail giving him a clear comprehension of the Use of a Book, for many Years passed unobserved by all Writers, tho' of such evident Utility in a Compting House.

Factors in *Jamaica* draw Five *per Cent.* for selling, Three *per Cent.* storing, and Five *per Cent.* returning Goods: Therefore this Five *per Cent.* must be drawn on the Goods shipped, that will make up to your Correspondent the Money due to him: So that the Method may be applied

to

Part II. Or, Book-Keeping in Factory. 45

to (or really is,) a Discount for one Year on the several Sums: So that if you owe your Employer £210, you ship him the £200 in Goods, and draw the £10 Commission, which makes the £210 you owed him, so £5 added to £100 being made your first Number, £100 your second Number, and the neat Proceeds your third, answer to the neat Proceeds being paid, Twelve Months before due, rebate at Five *per Cent. per Ann.* when the present Money is sought.

EXAMPLE,

Let it be required to find to what Amount in Goods I must ship *Abraham Morley*; the neat Proceeds of whose Sale amounts to £310 5s. 1 $\frac{1}{4}$ d.

If 105 - 100 - 310 5s. 1d.  $\frac{1}{4}$   
20 20 20

2100 2000 6205  
12 12 12

25200 24000 74461  
4 4 4

100800 96000 297845  
96000

1787070000  
2680605

1008,00 | 285931200,00 | 4 | 283661  
2016

8433  
8064

12 | 70915,1

2,0 | 590,9.7

3691  
3024

295,9,7.  $\frac{1}{4}$  T  $\frac{912}{608}$

6672  
6048

6240  
6048

1920  
1008

912

*Answer.* £295 9s. 7d.  $\frac{1}{2}$  nearly the Amount to ship him in Goods, on which if we draw Commission at 5 *per Cent.* will give £14 15s. 5d.  $\frac{3}{4}$ , which equals the £310 5s. 1d.  $\frac{1}{4}$  due to *Morley and Co.*

B b 2

IN-



day, which the present balance sheet shows  
nothing before due, whereas I have for some  
answer to the next proceeds being paid twelve  
cond number, and the next proceeds your third,  
being made your first Number, £100 your ac-  
£210 you owed him, &c. added to £100  
draw the £310 Commission, which makes the  
£210, you told him the £100 in Court, and  
several sums; so that if you owe your employer  
is (or really is) a Discount for one Year on the

8 OC 63

8 00 63

# INVOICE BOOK.

1753.

INVOICE BOOK





[ 1 ]

London, Jan. 9, 1753.

Invoice of Merchandize shipped on board the *Mary*, John Tedball Master, for *Jamaica*, by *William Hall and Co.* on the proper Account and Risque of the Shippers, and goes consigned to *Jacob Williams and Co.* Merchants there, for Sale and Returns. Contents, Cost, and Charges, as under, viz.

W. H. 8 Coil of 3 Inch Cordage,

C. qrs. lb.				C. qrs. lb.			
No. 1	wt. 2	1	0	No. 5	wt. 1	2	14
2	-	1	3 14	6	-	2	1 18
3	-	1	2 7	7	-	2	0 7
4	-	1	3 18	8	-	1	3 17
<hr/>				<hr/>			
7 2 11				8 0 0			
<hr/>				<hr/>			
8 0							

15 2 11 at 38s. per C. - - 29 12 8½

10 Kegs Vinegar, qt. 100 Gall. at 13 d. per Gall. 5 9 4

4 Cask broad Hoes,

doz.							
No. 1	qt. 7	2					
2	-	7	0				
3	-	7	3				
4	-	7	1				
<hr/>							
28 6				Doz. at 16s. 6d. - - 23 10 3			

3 Cask narrow Hoes,

doz.							
No. 1	qt. 9	3					
2	-	8	11				
3	-	9	4				
<hr/>							
27 6				Doz. at 12s. 9d. 17 10 7½			

Charges - - - - - 2 4 6

Errors Excepted,

£ 78 6 5½

WILLIAM HALL and Co.

London,

London, March 14, 1753.

Invoice of Merchandize shipped on Board the *True Blue*, *William Rule* Master, for *Jamaica*, by *Jacob Jones*, on the proper Account and Risque of the Shipper, and goes consigned to *Jacob Williams and Co. Merchants* there, for Sale and Returns, Contents, Cost, and Charges, as under; viz.

L. I. 20 Kegs white Lead as under, viz.

No.	lb.	No.	lb.	No.	lb.	No.	lb.
1	59	6	72	11	57	16	54
2	64	7	63	12	48	17	60
3	60	8	70	13	57	18	55
4	57	9	59	14	60	19	49
5	64	10	60	15	61	20	61
<hr/>		<hr/>		<hr/>		<hr/>	
304		324		283		279	
<hr/>		<hr/>		<hr/>		<hr/>	
324							
<hr/>		<hr/>		<hr/>		<hr/>	
283							
<hr/>		<hr/>		<hr/>		<hr/>	
279		lb.					

are 1190 at 43s. 6d. per C.

20	Jugs Linseed Oyl, containing 50 Gall. at 5s.	-	-	23	2	2½
30	Dozen Ox Bows at 4s. 2d.	-	-	12	10	0
8	Cask 4d. Nails qt. 30 m. each is 240 m. at 2s. 2d.	26	0	0	6	5
6	do. 6d. do. qt. 20 m. each is 120 m. at 2s. 9d.	16	10	0		
6	do. 10d. do. qt. 10 m. each is 160 m. at 3s. 10d.	30	13	4		
4	do. 20d. do. qt. 6½ m. each is 26 m. at 5s. 8d.	7	7	4		
		<hr/>		80	10	8

4 Casks double edged Bills, viz.

No.	doz.
1	9 4
2	9 6
3	10 0
4	9 9

38 7 Doz. at 12s. 6d.

2 Casks single edged ditto, viz.

No.	doz.
1	8 2
2	7 9

15 11 Doz. 11s. 6d.

1 Cask containing 3 C. 2 18 lb. of Turtle-twine at £4 15 per C.

Charges

Errors Excepted,

176 10 9½

JACOB JONES.

London, March 31, 1753.

Invoice of Merchandize shipped on Board the *Lucea*, *William Jacobs* Master, for *Jamaica*, by *Abraham Morley* and Co. on the proper Account and Risque of the Shippers, and goes consigned to *Jacob Williams* and Co. Merchants there, for Sales and Returns. Contents, Cost, and Charges as under, viz.

A. M.	1 Box of Shoes qt. as follows;	£.	s.
	6 Doz. Mens turned Pumps at 57s.	17	2
	4 Doz. Boys do. - - - 42s.	8	8
	6 Doz. Mens Shoes - - - at 57s.	17	2
	2 Doz. Boys do. - - - at 42s.	4	4
	14 Pair of Boots - - - at 17s.	11	18
		<hr/>	58 14 0

C. qrs. lb.

1 Copper Still and Hd. wt. 6 2 14	at 16½d. per lb.	51	0	3
1 Pewter Worm for do. wt. 4 1 0	at 12d. per lb.	23	16	0
2 Bales of Sail Cloth qt. as under,				
No. 1 qt. 11 Pieces	435			
2 10 do.	389			
	<hr/>	824	Yds. at 12½d. per Yd.	42 18 4
10 Boxes Mould Candles as under, viz.				

No. 1	5 6	No. 6	5 3
2	5 9	7	5 7
3	5 4	8	5 8
4	5 8	9	5 10
5	5 6	10	5 10
	<hr/>		<hr/>
	27 9		28 2
	28 2		

55 11 Doz. at 5s.	- - - - -	13	19	7
Boxes	- - - - -	0	10	8
		<hr/>	14	16 3
Charges	- - - - -		2	4 6
			<hr/>	193 9 4

Errors Excepted,

ABRAHAM MORLEY and Co.

C c

London,



Bristol, April 18, 1753.

Invoice of Merchandize shipped on Board the Tryton, George Dolphin Master, for Jamaica, by Joseph Percival and Co. on the proper Account and Risque of the Shippers, and goes consigned to Jacob Williams and Co. Merchants there, for Sales and Returns. Contents, Costs, and Charges as under, viz.

I. P. 10 Hampers of Hotwell Water, viz.					
No. 1	2	0	No. 6	2	9
2	2	9	7	2	11
3	2	0	8	2	6
4	2	0	9	2	9
5	4	0	10	2	8
<hr/>			<hr/>		
12 9			13 7		
<hr/>			<hr/>		
13 7					
<hr/>					
26 4			Dozen at 3s. 4d.		
Hampers			- - - - -		
			4 7 9 $\frac{1}{4}$		
			0 6 8		
			<hr/>		
			4 14 5 $\frac{1}{4}$		

12 Casks of bottled Ale as under, viz.					
No. 1	10	4	No. 7	11	5
2	9	8	8	11	7
3	11	2	9	11	8
4	11	1	10	11	9
5	11	6	11	11	5
6	11	3	12	10	4
<hr/>			<hr/>		
65 0			68 2		
<hr/>			<hr/>		
133 2			Dozen at 5s.		
Casks			- - - - -		
			33 5 10		
			3 0 0		
			<hr/>		
			36 5 10		
6 Bushel Cask of Peas at 4s.			- - - - -		
16 $\frac{1}{2}$ Bushel ditto at 2s.			- - - - -		
1 Chest China			- - - - -		
20 Jugs Grouts a 5s.			- - - - -		
Charges			- - - - -		
			1 14 8		
			<hr/>		
Errors Excepted,			92 10 11 $\frac{1}{4}$		
			<hr/>		

J. PERCIVAL and Co.

Cork,

I. P. 30 Firkins of best Rose and Crown Butter, viz.

1893	380
380	tare

45 Barrels full bound Mefs Beef at 26 s.	-	-	-	-	58	10	0
20 do. - - do. - - Pork at 29 s.	-	-	-	-	29	0	0
26 Half Barrels of Tongues 36 s.	-	-	-	-	46	16	0

No. 1	6	10	No. 5	7	4
2	7	2	6	7	2
3	6	9	7	6	9
4	7	4	8	6	1
<hr/>			<hr/>		
28	1		27	4	
27	4				

Charges	-	-	-	-	-	-	-	-	4 13 8
									185 2 6½

T. J. DEVONSHIRE.

*Fonchial in Madeira, May 14, 1753.*

Invoice of 17 Pipes of Wine, shipped on Board the *Tryton*,  
George Dolphin Master, for *Jamaica*, by *Pantelion Fernandes*,  
on the proper Account and Risque of *Mess. Joseph Percival and*  
*Co. of Bristol*, and goes consigned to *Jacob Williams and Co.*  
Merchants at *Jamaica*, for Sales and Returns. Contents,  
Cost, and Charges, as under, viz.

I. P.	12 Pipes of Wine at 42,000 are	Rees.	504,000
	4 ditto second Sort at 30,600 are		122,400
	1 ditto Malmsey		90,000
	Charges		2,250
		Rees.	718,650

Ex. at 6s. 8d. per mille-ree is Sterling £ 239 11 0

Errors Excepted,

P. FERNANDES.

8 00 63



# WASTE BOOK.

1753.

2 A W

12. 2. 3.

Kingston Jamaica, Mar. 16, 1753.

*Kingston,*



Kingston Jamaica, May 11, 1753.

1	Wm. Worthy £ 17 18s. to W. Hall per Mary,	£.	s.	d.
	SS For 6 Doz. broad Hoes at 32s. - - - 9 12 0			
	6 Doz. narrow do. 26s. - - - 7 16 0			
	<u>16</u>	17	8	0
1	James Henley £ 20 2s. 7d. to Sundry Accounts,			
	To W. Hall per Mary for 2 Coil Cord. } 10 12 10			
	wt. 387 lb. at 55s. - - - }			
2	To J. Jones p. T. Blue for 4 Kegs w. Lead, viz.			
	No. 2 64 lb.			
	4 57			
	6 72			
	10 60			
	<u>253 lb. at 9d. - - - 9 9 9</u>	20	2	7
	<u>19</u>			
2	William Meadows £ 13 12 10 1/2 d. to Sundry Acc.			
	To J. Jones p. T. Blue for 4 Jugs Linseed } 6 0 0			
	Oyl, at 30s. - - - }			
1	To W. Hall per Mary for 1 Coil Cor-			
	dage wt. 278 lb. at 55s. - - - } 7 12 10 1/2			
	<u>13 12 10 1/2</u>			
	<u>27</u>			
2	Abraham Morley's S. per Lucea £ 5 13 6 to Cash,			
	Paid Captain Jacobs Freight - - - - - 5 12 6			
	<u>30</u>			
3	Cash - £ 22 17 6 - to Sundry Accounts,			
	To Ab. Morley's S. per Lucea, for 4 Box. Cand. viz.			
	doz.			
	No. 2 5 9			
	6 5 3			
	7 5 7			
	9 5 10			
	<u>260 lb. at 12d. £ 13 0 0</u>			
	4 Boxes - - - - - 10 0			
	<u>13 10 0</u>			
2	To J. Jones per True Blue for 6 Dozen } 8 8 0			
	double edged Bills a 28s. - - - }			
1	To W. Hall per Mary for 9 Hoes nar. a 26s. 19 6			
	<u>22 17 6</u>			
	<u>June 7</u>			
4	Cash - £ 50 - to J. Percival and Co. per Tryton,			
	For 1 Pipe Madeira Wine - - - - - 50 0 0			
4	Patrick Taylor £ 14 19 to J. Percival and Co. p. Tryt.			
	For 6 Firkins Butter, viz.			
	Y. P. No. 3 64 tare 11			
	9 60 11			
	7 65 15			
	8 61 11			
	6 63 13			
	2 60 13			
	<u>373 74</u>			
	<u>74</u>			
	<u>299 Neat at 12 d. - - - - - 14 19 0</u>			

Kingston,

Kingston Jamaica, June 9, 1753.

			£.	s.	d.
γ	.4	Sundry Acc. £62 14 to J. Percival and Co. p. Tryton, Cash for 1 Firkin Butter wt. nt. } 2 9 0 49 lb. at 12d. - - - - - } 2 Blls mells Beef at 60s. 6 0 0 1 half Bll Tongues - - - 3 10 0 1 Doz. of Ale - - - - - 15 0 12 14 0 Francis Chapman 1 Pipe Madeira Wine S - 50 16	62	14	0
γ	.5	Cash - £50 - to Joseph Daltera and Co. For 1 Negroe Man Slave - - - - -	50	0	0
γ	.5	Nicholas Bourke £129 10 to Jos. Daltera and Co. For 1 Negroe Man - - - - - 50 0 0 1 Negroe Boy - - - - - 27 0 0 2 Negroe Girls - - - - - 52 10 0 129 10 0	129	10	0
γ	.1	Cash - £9 9s. 4½d. - to W. Hall per Mary, For 1 Coil Cordage, wt. 321 lb. at 59s. - -	9	9	4½
γ	.2	Holland and Crump £9 1s. to J. Jones per T. Blue, H For 32 lb. Turtle-twine at 2s. - - - 3 4 0 2 doz. single edged Bills at 26s. - - 2 12 0 2 doz. Ox Bows at 17s. 6d. - - 1 15 0 1 Jug Linseed Oil - - - - 1 10 0 9 1 0	9	1	0
γ	.5	Bonds - £1069 - to J. Daltera per Ind. Prince For 6 Negroe Men at £49 10 - - 297 0 0 8 Negroe Women at £50 - - 400 0 0 9 Negroe Boys at £28 - - 252 0 0 4 Negroe Girls at £30 - - 120 0 0 1069 0 0 Sold Manning and Co. with Int. from this 16 Jun. 1753.	1069	0	0
γ	.5	Cash - £30 - to J. Daltera, For 1 Negroe Girl - - - - -	30	0	0
γ	.4	William Munday £2 1s. 8d. to J. Percival p. Tryt. S For 1 Firkin Butt. wt. 50 lb. at 10d. -	2	1	8

Kingston Jamaica, June 17, 1753.

			£.	s.	d.
7	.1	Henry Marr and Co. £4 16s. to W. Hall per Mary, For 3 doz. broad Hoes at 32s.	4	16	0
7	.2	Abr. Fernandes £12 6s. 6d. to J. Jones p. T. Blue, H H R For 3 Kegs white Lead wt. as under; No. 14 wt. 60 16 54 18 55 169 lb. at 12d. - 8 9 0 2 Jugs Linseed Oil at 30s. - 3 0 0 1 Doz. Ox Bows at 17s. 6d. - 0 17 6	12	6	6
7	.1	Cash - £2 10s. - to W. Hall per Mary, For 2 Doz. narrow Hoes at 25s.	2	10	0
7	.5	William Meadows £47 10s. to J. Daltera and Co. For 1 Negroe Woman Slave	47	10	0
7	.4	William Hyde £6 1s. to J. Percival and Co. M For 2 Firkins Butter wt. 121 lb. at 12d.	6	1	0
7	.1	Cash - £9 16s. - to W. Hall per Mary, For 5 Doz. narrow Hoes at 26s. 2 Doz. broad do. at 33s.	9	16	0
7	.1	Francis Chapman £56 13s. to Sundry Accounts, To W. Hall per Mary for 3 Doz. narr. } Hoes at 27s. } 4 1 0 To J. Jones per T. Blue 2 Doz. single } edged Bills a 26s. P. } 2 12 0 To J. Daltera and Co. for 1 Negroe Man } 50 0 0	56	13	0
7	.3	Harpur and Co. £23 17s. to Abr. Morley per Lucea, K S For 4 Boxes Candles as under, viz. No. 1 5 6 3 5 4 4 5 8 5 5 6 is 264 lb. at 10d. 11 0 0 Boxes 2s. 6d. each - 0 10 0 2 Pair of Boots at 27s. 6d. - 4 15 0 6 Pair Mens Shoes at 10s. - 3 0 0 4 Pair Boys do. at 8s. - 1 12 0 2 Pair Mens Pumps at 12s. - 1 4 0 4 Pair Boys do. at 9s. - 1 16 0	23	17	0



( 3 )

Kingston Jamaica, June 19, 1753.

			£.	s.	d.
7	.4	Cash - £45 - to J. Percival and Co. Sale, For 1 Pipe Madeira Wine - - - - -	45	0	0
7	.1	William Meadows £4 10s. to W. Hall <i>per</i> Mary, NR For 2 Doz. broad Hoes at 32s. - - - 3 4 0 1 Doz. narrow do. at 26s. - - - 1 6 0 20	4	10	0
7	.4	Wm. Hicks £44 10s. to J. Percival and Co. <i>p.</i> Tryt. S For 1 Pipe Madeira second Sort - - - 38 10 0 2 Barrels Mefs Beef at 60s. - - - 6 0 0	44	10	0
7	.4	Cash - £3 - to J. Percival and Co. <i>per</i> Tryton, For 1 Barrel Mefs Beef - - - - -	3	0	0
7	.5	Henry Marr £44 10s. to J. Daltera and Co. For 1 Negroe Woman - - - - -	44	10	0
7	.1	Cash - 16s. - to W. Hall <i>per</i> Mary, For 6 broad Hoes at 32s. - - - - -	16	0	0
7	.2	William Murray £7 7s. to Sundry Accounts, To J. Jones <i>per</i> True Blue for 4 Dozen } 3 12 0 Ox Bows a 18s. K - - - - - } To W. Hall <i>per</i> Mary for 3 Doz. narr. } 3 15 0 Hoes at 25s. - - - - - }	7	7	0
7	.2	Cash - £9 10s. - to J. Jones <i>per</i> True Blue, For 95 lb. Turtle-twine at 2s. - - - - -	9	10	0
7	.5	William Worthy £34 to J. Daltera and Co. For 1 Negroe Boy - - - - -	34	0	0
7	.1	Cash - 6s. - to W. Hall <i>per</i> Mary, For 3 narrow Hoes at 24s. - - - - -	0	6	0
7	.4	James Henley £4 to J. Percival and Co. Sale, S For 4 Doz. white Wine at 20s. - - - - -	4	0	0
7	.1	William Hyde £8 5s. to W. Hall <i>per</i> Mary, T For 5 Doz. broad Hoes at 33s. - - - - -	8	5	0
7	.4	Cash - £9 - to Sundry Accounts, To J. Percival and Co. for 1 Barrel } 3 0 0 Mefs Beef - - - - - } To W. Hall <i>per</i> Mary for 4 Doz. broad } 6 0 0 Hoes 30s. - - - - - }	9	0	0

D d 2

Kingston

Kingston Jamaica, June 21, 1753.

			£.	s.	d.
✓	.5	Henry Holt Acc. curr. £ 77 10s. to J. Daltera & Co. For 1 Negroe Woman - - - 45 0 0 1 Negroe Boy - - - 32 10 0	77	10	0
✓	.1	W. Hall S. p. Mary £ 134 6s. 1½d. to Sund. Acc. To Wharfage and Negrochire - - - 1 17 3 To Commif. and Storage at 8 per Cent. - 11 4 8½ To W. Hall and Co. Acc. curr. for nt. } 121 4 2 Proceeds when received - - - }	134	6	1½
✓	.4	Harper and Cole £ 45 to J. Percival and Co. Sale, For 1 Pipe Madeira Wine - - - -	45	0	0
✓	.2	William Hicks £ 3 5s. to J. Jones per T. Blue, K For 1 Cask 20d. Nails 6½m. a 10s. - - -	3	5	0
✓	.5	Francis Chapman - £ 487 - to Sundry Accounts, To J. Daltera & Co. for 2 Neg. } 90 0 0 Men at £ 45 - - - } A 4 do. Women at £ 44 - 176 0 0 6 do. Boys at £ 32 - 192 0 0 - - - 458 0 0	487	0	0
✓	.4	To J. Percival and Co. for 8 } £ 22 0 0 Bills. Mefs Beef at 55s. K } B 4 Bills. do. Pork at 70s. - 7 0 0 - - - 29 0 0			
✓	.4	Edward Fisher £ 3 to J. Percival and Co. Sale, H For 4 Jugs Grouts at 15s. - - -	3	0	0
✓	.4	Henry Hummer £ 6 7s. 6d. to Sundry Accounts, To J. Percival & Co. for 10 Doz. Ale at 12s. 6d. 6 5 0 To Profit and Loss for the Cask - - - 0 2 6	6	7	6
✓	.5	Abraham Fernandes £ 240 to J. Daltera and Co. For 2 Negroe Men at £ 50 - 100 0 0 4 Negroe Boys at £ 35 - 140 0 0	240	0	0
✓	.2	William Hyde £ 23 19s. to J. Jones per True Blue, WR For 7 doz. double edged Bills at 28s. 9 16 0 4 Kegs white Lead, viz. No. 11 wt. 57 12 48 13 57 15 61 - 223 lb. at 12d. - 11 3 0 2 Jugs Linfeed Oil at 30s. - 3 0 0	23	19	0

Kingston

Kingston



Kingston Jamaica, June 29, 1753.

						£.	s.	d.
7	.2	James Henley £ 16 to J. Jones per True Blue, For 3 Kegs white Lead as under,						
		No. 17	60					
		19	49					
		20	61					
		— 170 lb. at 12d.				8	10	0
		5 Jugs Linseed Oil at 30s.				7	10	0
							16	0 0
7		Rum Acc. - £ 432 10s. to Patrick Taylor, S P For 29 Puncheons as under,						
		No. 1	110	No. 11	107	No. 21	107	
		2	114	12	101	22	111	
		3	109	13	104	23	111	
		4	107	14	104	24	110	
		5	111	15	107	25	107	
		6	103	16	101	26	108	
		7	102	17	105	27	113	
		8	108	18	111	28	109	
		9	106	19	113	29	101	
		10	104	20	111			
			1074		1061		977	
			1061					
			977					
		3112 Gallons at 2s. 6d.				389	0	
		29 Puncheons at 30s.				43	10	
							432	10 0
7	.2	William Worthy £ 7 to J. Jones per True Blue, For 5 Dozen double edged Bills at 28s.					7	0 0
7	.2	Holland and Crump £ 11 2s. to J. Jones per T. Blue, R O For 2 Jugs Linseed Oil				3	0	0
		4 Dozen double edged Bills at 28s.				5	12	0
		2 Dozen single edged do. at 25s.				2	10	0
							11	2 0
7		Nicholas Bourke £ 12 16s. to Sundry Accounts, To J. Percival and Co. for 3 Firk. Butt. as under,						
-4		A R No. 11	62					
		12	65					
		13	63					
			190					
		34 Tare 156 lb. at 12d.				7	16	
.2		To J. Jones per T. B. 50 lb. Turtle-twine at 2s.				5	0	
							12	16 0
7		Cotton Account £ 94 11s. 6d. to W. Miller, For 4 Bags containing as under,						
		No. 11	284					
		19	317					
		20	319					
		21	341					
		1261 at 1s. 6d.				94	11	6

Kingston

Kingston Jamaica, June 30, 1753.

		£.	s.	d.
y .2	Moses Gonfales £ 15 14s. to J. Jones per T. Blue, For 157 lb. Turtle-twine at 2s. - -	15	14	0
y .5	Edward Fisher - £ 50 - to J. Daltera and Co. For 1 Negroe Man - - -	50	0	0
y .2	William Miller £ 12 2s. 6d. to J. Jones per T. Blue, S For 2 Cask qt. 13 m. 20d. Nails at 10s. 6 10 0 1 Cask qt. 30 m. 4d. do. at 3s. 9d. 5 12 6	12	2	6
y .4	Moses Gonfales £ 79 16 to J. Percival and Co. Sale, For 1 Chest China advance 90 per Cent.	79	16	0
y .3	Henry Holt £ 6 6s. 8d. to Abraham Morley and Co. For 2 Boxes Candles wt. 146 lb. at 10d. 6 1 8 Boxes 2s. 6d. each - - - 0 5 0	6	6	8
y .3	Holland and Crump £ 7 to Ab. Morley per Lucea, S P For 2 Pieces Sail Cloth at £ 3 10s. - -	7	0	0
y	Logwood Account £ 209 to Moses Gonfales, For 22 Ton. at £ 9 10s. per Ton - - Landed at Sutherland's Wharf.	209	0	0
y .4	James Henley - £ 13 - to J. Percival and Co. For 5 Firkins Butter as under, No. 14 60 15 67 16 66 17 64 18 62 318 58 260 lb. at 12d. - - -	13	0	0
y .2	Harpur and Cole £ 6 5s. to J. Jones per T. Blue, K For 2 Casks qt. 20 m. 10d. Nails at 6s. 3d. - -	6	5	0
y	Henry Hummer £ 74 6s. to Sundry Accounts, To J. Daltera and Co. for 1 Negroe Boy 30 0 0 To J. Jones p. T. Blue 2 doz. doub. edged Bills 2 16 0 To J. Percival and Co. for 1 Pipe Madeira W. 38 0 0 To Abraham Morley for 1 Piece Sail Cloth 3 10 0	74	6	0

Kingston

Kingston Jamaica, July 1, 1753.

			£.	s.	d.
7	.2	Holland & Crump £ 15 12s. 3½d. to J. Jones p. T. Bl. Q For 7 Doz. 7 double edged Bills at 31s. 11 15 1 1 Cask 20d. Nails 6½m. at 11s. 10½d. 3 17 2½	15	12	3½
7	.5	Nicholas Bourke £ 329 to J. Daltera and Co. For 7 Negroe Men at £ 47 - - -	329	0	0
7	.2	Patrick Taylor £ 36 7s. 6d. to J. Jones per T. Blue, O O For 6 Casks 6d. Nails qt. 120m. at 44s. ½d. 26 5 0 2 Casks 4d. do. qt. 60m. at 3s. 9d. 10 2 6	36	7	6
7	.3	F. Chapman £ 130 18s. 5½d. to Ab. Morley p. Luc. For 1 Copper Still wt. 6 C. 2 14 at 16½ per lb. And 1 Pewter Worm wt. 4 C. 1 £. s. d. T P at 12d. per lb. are Sterling - 74 16 3 Advance at 75 per Cent - - 56 2 2½	130	18	5½
7	.2	Cash £ 11 9s. 11d. to J. Jones per T. Blue, For 40lb. Turtle-twine at 2s. - £. 4 0 0 6 doz. Ox Bows at 17s. - 5 2 0 1 doz. 11 single edged Bills at 25s. 2 7 11	11	9	11
7	.4	James Henley £ 18 1s. 3d. to J. Percival and Co. For 12 Firkins of Butter wt. 578lb. at 7s. ½d.	18	1	3
7	.5	Harpur and Cole £ 235 to J. Daltera and Co. For 5 Negroe Women at £ 47 - - -	235	0	0
7	.2	William Miller £ 33 13s. 9d. to Sundry Accounts, To J. Jones p. T. B. for 90m. 4d. N. at 4s. 4½d. 19 13 9 To A. Morley p. Luc. for 4 P. S. Cloth at 70s. 14 0 0	33	13	9
7	.4	Moses Gonfales £ 34 to J. Percival and Co. For 1 Pipe Madeira Wine 2d. Sort -	34	0	0
7	.2	Edward Fisher £ 11 5s. to J. Jones per T. Blue, For 3 Casks 10d. Nails qt. 30m. at 7s. 6d.	11	5	0
7	.4	William Hicks - £ 65 - to J. Percival and Co. For 1 Pipe Malmsey Madeira - - -	65	0	0

Kingston



Kingston Jamaica, July 3, 1753.

			£.	s.	d.
7	.2	Merchandize Acc. £ 19 14s. 6d. to J. Jones p. T. B. For 7 Dozen double edged Bills at 26s. 9 2 0 17 Dozen Ox Bows at 12s. 6d. 10 12 6			
			19	14	6
7	.2	J. Jones S. p. T. B. £ 304 14s. 1d. to Sund. Acc. To Wharfage and Negroehire - 6 12 0 To Commission and Storage - 25 6 10 To J. Jones Acc. curr. for nt. Proceeds } 272 15 2 1/4 when rec. - - - }			
			304	14	0 1/4
7	.5	Manning and Co. £ 2457 to J. Daltera and Co. A T For 27 Men Negroe Slaves at £ 45 £ 1215 30 Negroe Boys at £ 27 - 810 16 Negroe Girls at £ 27 - 432			
			2457	0	0
7	.3	William Miller £ 12 to Abraham Morley per Lucea, S P For 4 Pieces Sail-Cloth at £ 3 - -			
			12	0	0
7	.4	Edward Fisher £ 156 10s. to J. Percival and Co. S. For 2 Pipes Madeira Wine - 90 0 K R 10 Barrels Pork at £ 3 10s. 35 0 9 Barrels Beef at £ 3 - 27 0 6 Jugs Grouts at 15s. - 4 10			
			156	10	0
7	.5	Moses Gonfales - £ 388 - to J. Daltera and Co. For 6 Negroe Women Slaves at £ 48 £ 288 2 Negroe Men at £ 50 - £ 100			
			388	0	0
7	.3	Cash £ 17 10s. to Abraham Morley per Lucea, Q For 5 Pieces Sail-Cloth at 70s. - -			
			17	10	0
7	.4	William Meadows £ 31 17s. 6d. to Sundry Acc. To J. Percival and Co. for 50 Doz. bott. } 31 5 0 Ale at 12s. 6d. - - }			
		To Profit and Loss for Casks and Packing 0 12 6			
			31	17	6

Kingston Jamaica, July 5, 1753.

		£.	s.	d.
7.	Heavy Money £ 1014 19s. 4d. to Manning and Co. For 2972 Ounces at 7s. 2d. per Ounce	1014	19	4
7.	J. Jones Acc. curr. £ 272 15s. 2½d. to Sund. Acc. For Sundries shipped on Board the Molly, James J J Martin Master, for London, being in full of the neat Proceeds of his Sale per True Blue, viz. To William Hicks for 7 Hhds Sugar, viz. No. 1 16 2 18 Tare 112 2 17 1 14 114 3 13 1 19 106 4 16 2 17 112 5 16 3 18 112 6 17 1 19 115 98 1 21 671 are neat 10354 lb., at 3s. Hhd. 15s. each 170 18 3½ To Wm. Worthy for 6 Punchcons Rum as under, No. 1 110 2 109 3 105 4 104 5 118 6 116 — are 662 Gall. at 2s. 4d. } 86 6 8 Punch. 30s. each } To Cash for 2 Pistoles and 4 heavy Rials. 2 10 0 To Account of Abatements abated - 0 0 5½ To Commis. and Storage for Com. on } 12 19 9½ £ 259 15s. 5d. at 5 per Cent. } 272 15 2½			
2 - 3	William Meadows £ 54 18s. to Abr. Morley p. L. For 19 Pair Mens Shoes at 9s. 8 11 0 14 Pair Boys at 7s. 6d. - 5 5 0 12 Pair Bbts at 4s. - 24 0 0 36 Pair Mens Pumps at 9s. 6d. 17 2 0 54 18 0			
2 - 4	James Henley - £ 74 - to J. Percival and Co. For 1 Pipe Madeira Wine - £ 44 0 0 N/N 27 Dozen white Wine at 20s. 27 0 0 4 Doz. Hotwell Water at 15s 3 0 0 74 0 0			

Kingston

Kingston Jamaica, July 6, 1753.

J. Daltera Acc. curr. £ 2695 4s. 9½d. to Sundry Acc.										£.	s.	d.	
For Sundries shipped on Board the Indian Prince,													
I D William Meanwell Master, for Bristol, being													
in Part of their Sale, p. said Indian Prince, viz.													
To Holland and Crump for 20 Hhds Sug. as under,													
No.	C.	q.	lb.	Tare	No.	C.	q.	lb.	Tare				
1	16	1	18	112	11	17	1	18	114				
2	17	1	17	114	12	18	2	17	116				
3	16	1	19	111	13	16	1	16	113				
4	16	2	27	113	14	16	3	17	113				
5	18	2	10	116	15	17	3	19	114				
6	17	3	19	114	16	17	2	17	114				
7	16	3	11	112	17	17	1	21	114				
8	16	3	17	112	18	16	2	23	114				
9	17	1	19	114	19	16	3	27	114				
10	17	1	20	114	20	16	3	21	114				
				172 0 8 1132					172 3 18 1140				
				172 3 18 1140									
344 3 16 2272 are neat													
36366 lb. at 30s. p. C. Hhds. 15s. each										560	9	9½	
To Nicholas Bourke for 12 Hhds. Sug. as under,													
21	16	1	19	112	27	16	1	21	112				
22	17	1	17	114	28	17	1	19	114				
23	18	1	10	116	29	16	2	20	112				
24	19	0	9	117	30	16	1	17	112				
25	18	0	21	116	31	17	1	19	114				
26	17	1	27	114	32	16	3	21	112				
				106 3 18 689					101 1 5 676				
				101 1 5 676									
208 0 23 1365 are neat,													
21954 lb. at 32s. p. C. Hhds. 15s. each										360	5	3½	
To H. Money for 678 Oz. at 7s. £ 237 6 0													
2972 do. at 7s. 2d. 1014 19 4													
										1252	5	4	
To Logwood Acc. for 22 Ton. at £ 9 10s. 209 0 0													
To Francis Chapman for 12 Punch. Rum as under,													
No.	1	117	No.	7	117								
	2	119		8	110								
	3	104		9	116								
	4	101		10	113								
	5	107		11	111								
	6	110		12	110								
					658						677		
					677								
1335 G. at 2s. 6d. Punch. 30s. ea. 184 17 6													
To Commis. and Storage for Com. on } 128 6 10½													
£ 2566 17s. 10½d. at 5 per Cent. }										12695	4	9½	



Kingston Jamaica, July 6, 1753.

		£.	s.	d.
✓	.4	Henry Hummer £ 35 17s. 6d. to J. Percival & Co. S.		
		For 8 half Barrels Tongues at 70s.	32	10 0
		S K 3 Bushel Casks Peas at 10s.	-	1 10 0
		3 Jugs Grouts at 12s. 6d.	-	1 17 6
			35	17 6
✓	.3	John Curtin £ 51 10s. to Abr. Morley's S. p. Luc.		
		For 47 Pair Mens Shoes	-	21 10
		6 Pair Boys do.	-	1 0
		34 Pair Mens Pumps	-	17 0
		44 Pair Boys do.	-	12 0
		Sold at public Vendue amounting as per Acc. rend.	51	10 0
✓	.4	Holland and Crump £ 150 to Sundry Accounts,		
		To J. Percival and Co. for 2 Pip. Madeira Wine £ 100		
	.5	To J. Daltera and Co. for 1 Negroe Man Slave	50	
			150	0 0
✓	.3	Merchandize Acc. £ 13 15s. to Ab. Morley per Luc.		
		For 5 Pieces Sail-Cloth at 55s.	-	-
			13	15 0
✓		Sundry Acc. £ 51 10s. to J. Curtin,	£.	s. d.
		Cash rec. nt. Proc. of S. of Ab. Morley's G.	48	18 6
		Profit and Loss for Commis. at 5 per Cent	2	11 6
			51	10 0
✓	.4	Patrick Taylor £ 145 to J. Percival and Co.		
		For 2 Pipes Madeira Wine	-	£ 110
		PP 8 Barrels Beef at £ 2 15s.	-	22
		4 Barrels Pork at 65s.	-	13
			145	0 0
✓	.3	Ab. Morley's S. p. Luc. £ 343 2s. 7½ d. to Sun. Ac.		
		To Wharfage and Negroe hire	-	4 19 6
		To Commis. and Storage at 8 per Cent	-	27 18 0
		To Abr. Morley's Acc. curr. for neat } Proceeds when rec.	310	5 1½
			343	2 7½
✓	.5	Nicholas Bourke £ 584 to J. Daltera's Sale,		
		For 6 Negroe Men at £ 50	-	£ 300
		K 3 Negroe Women at £ 48	-	144
		4 Negroe Boys at £ 35	-	140
			584	0 0

Kingston

Kingston Jamaica, July 8, 1753.

			£.	s.	d.
7	4	James Roberts £16 17 6 to J. Percival and Co. For 27 doz. of Ale at 12s. 6d.	16	17	6
7		A. Morley and Co. Ac. Cur. £310 5s 1d to sun. Ac. For sundries shipped on board the Flamborough, A M. G. Collins, Master, for London, being in full of the neat proceeds of their Sale, p. Lucca, viz. To Henry Hummer for 20 Punch. Rum, as under.			
		No. 1 117 No. 11 110			
		2 119 12 115			
		3 116 13 113			
		4 108 14 109			
		5 111 15 111			
		6 112 16 99			
		7 114 17 107			
		8 113 18 111			
		9 111 19 116			
		10 101 20 113			
		1122 1104			
		1104			
		2226 G. at 2s. 4d. £259 14s.			
		20 P. at 30s 30 os od			
		289 14 0			
		To Cash for 1 Doubloon & 33 Rials heavy 5 15 7 $\frac{1}{2}$			
		To Com. and Stor. for Com. at 5 per Cent. 14 15 5 $\frac{1}{4}$			
			310	5	1 $\frac{1}{4}$
7	5	Anthony Barlow £66 os. od. to fund. Ac.			
5		To J. Daltera and Co. for 2 Negroe Boys 60 0 0			
4		To J. Percival & Co. for 6 doz. White Wine 20s. 6 0 0			
			66	0	0
7	5	Jacob Tredway £48 os. od. to J. Daltera and Co.			
		For 1 Negroe Man Slave - - -	48	0	0
4		William Owen, £1 2s. 6d. to J. Percival and Co.			
		For 6 Half Bushel Cask Pease, at 3s. 9d. -	1	2	6
7	4	Anthony Barlow, £8 15s. od. to fundry Accounts,			
		To J. Percival & Co. for 3 $\frac{1}{2}$ doz. Hotwell Wat. 10s. 1 15 0			
		To Merchandize Ac. for 2 Ps. Sail-Cloth 7 0 0			
			8	15	0

Kingston

Kingston Jamaica, July 10, 1753.

		£.	s.	d.
✓	Public Account £485. 0s. 0d. to Abraham Fernandes, For 97 Ton at £ 5 per Ton - -	485	0	0
✓	James Gwynn, £ 12 15s. 0d. to Merchand. Account, For 17 Ox Bows, at 15s. - -	12	15	0
✓	David Quin £ 64. 0s. 0d. to J. Daltera and Co. For 1 Negroe Boy - - £ 34 0 0 1 Negroe Girl - - 30 0 0	64	0	0
✓	Cash - £ 115 - to Bills receivable, Rec. William Mondazer's Bill on W. Wynter, 11	115	0	0
✓	William Miller £ 5 10s. to J. Percival and Co. For 2 Barrels Pork dry at 55s. - - 16	5	10	0
✓	Cash - £ 1076 2s. 6½d. - to Sundry Accounts, To Bonds rec. Manning and Co. Bond 1069 0 0 To Profit and Loïs rec. Int. from 16 June 7 2 6½	1076	2	6½
✓	Jacob Sweet £ 100 to J. Daltera and Co. For 2 Negroe Women - -	100	0	0
✓	William Arnold £ 21 to J. Percival and Co. For 6 Barrels Beef at 55s. - - 16 10 0 2 half Barrels Tongues at 60s. 3 0 0 3 Bushel Casks Pease at 10s. - 1 10 0	21	0	0
✓	Holland and Crump £ 70 to J. Daltera and Co. For 2 Negroe Girls - - 17	70	0	0
✓	Nicholas Bourke £ 10 10s. to Merchandize Acc. SC For 3 Pieces Sail Cloth at £ 3 10s. - -	10	10	0
✓	Cash - £ 8 17s. 6d. - to J. Percival and Co. For 14 Dozen Ale at 10s. - - 7 0 0 3 Jugs Grouts at 12s. 6d. - 1 17 6	8	17	6

Kingston



Kingston Jamaica, July 17, 1753.

						L.	s.	d.
7		Cash £ 197 18s. 10d. to Sundry Accounts,						
		To Edward Fisher in full	-	-	40	15	0	
		To James Henley do.	-	-	145	3	10	
4		To J. Percival and Co. Sale for 4 Blls. } Tongues at 60s.	-	-	12	0	0	
					197	18	10	
7	4	William Worthy £ 27 15s. to J. Percival and Co.						
		For 25 Dozen Ale at 12s. 6d.	-	-	15	12	6	
		4 Barrels Beef at 55s.	-	-	11	0	0	
		6 half Bushel Cask Peas 3s. 9d.	-	-	1	2	6	
					27	15	0	
7		Pymonto Account £ 105 11s. to Manning and Co.						
		For 20 Tierces as under, viz.						
	No.	C. q. lb.	Tare	No.	C. q. lb.	Tare		
	1	3 1 8	57	11	3 1 18	53		
	2	3 0 27	57	12	2 3 17	54		
	3	3 1 18	57	13	2 2 19	50		
	4	2 3 22	50	14	3 1 7	54		
	5	2 3 19	51	15	2 3 12	49		
	6	2 1 18	50	16	2 1 17	43		
	7	2 3 11	51	17	3 1 18	53		
	8	2 2 27	51	18	3 0 27	50		
	9	2 2 19	51	19	3 0 7	50		
	10	3 1 8	51	20	3 1 9	52		
	29	3 9	526	30	2 10	508		
	30	2 10	508					
	60	1 19	1034	is 5733lb. at 4d. Tierces 10s. ea.	105	11	0	
7		Cash £ 156 3s. 8d. to Sundry Accounts,						
		To Anthony Barlow in full	-	-	£ 74	15	0	
		To David Quin do.	-	-	64	0	0	
		To William Murray do.	-	-	9	8	8	
4		To J. Percival & Co. for 8 Doz. Wh. W. a 20s. 8	-	-	156	3	8	
					18			
7	4	Henry Edwards £ 21 10s. to J. Percival and Co.						
		For 4 Doz. Hotwell Water at 10s.	-	-	2	0	0	
		5 Dozen White Wine at 18s.	-	-	4	10	0	
		6 1/2 Barrels Tongues at 50s.	-	-	15	0	0	
					21	10	0	
7		Jacob Tredway £ 15 10s. to Merchandize Accounts,						
		For 7 doz. double edged Bills at 30s.	-	-	15	10	0	

Kingston

Kingston Jamaica, July 18, 1753.

			£.	s.	d.
✓	-4	Cash - 12s. 6d. - to J. Percival and Co. For 4 Jugs Grouts - } spoiled 4 half Bushel Cask Pease - }	0	12	6
✓	-4	William Hyde £57 to Sundry Accounts, To J. Percival and Co. for 5 Blls. Tongues dry	£10		
	-5	To J. Daltera and Co. for 1 Neg. Man Slave	47		
			57	0	0
✓		19 Cash £116 17s. 6d. to Sundry Accounts, To Jacob Sweet in full - - - 100 0 0 To James Gwynn do. - - - 12 15 0 To J. Percival & Co. for 2 Blls. B. dry & tainted 3 0 0 To William Owen in full - - - 1 2 6	116	17	6
✓	-4	J. Percival and Co. S. p. T. £1350 16s. 5d. to S. Ac. To Cash paid Freight 95 7 6 paid Duty on Madeira W. 51 0 0 paid Duty on Wine & Ale 4 10 0 To Wharfage and Negroehire - - 29 15 6 To Debts accountable at 3 per Cent 40 10 5½ To Commif. and Storage at 8 per Cent 108 1 3½ To J. Percival & Co. Acc. cur. for nt. Pr. 1021 11 7½	1350	16	5
✓	-5	20 Sundry Acc. £120 to J. Daltera and Co. Sale, Cash for 1 Man } 2 Women } Negroes sick - - - £70 1 Girl } James Roberts 5 Boys } Neg. meagre and sick 50 1 Girl }	120	0	0
✓		Cash - £612 9s. 3d. - to Sundry Accounts, To Henry Edwards in full - - - £21 10 0 To William Hyde do. - - - 95 5 0 To Henry Marr do. - - - 49 6 0 To Harpur and Cole do. - - - 295 0 9 To William Arnold do. - - - 21 0 0 To Jacob Tredway do. - - - 63 10 0 To James Roberts do. - - - 66 17 6	612	9	3

Kingston

( 19 )

Kingston Jamaica, July 20, 1753.

						L.	s.	d.
5	J. Daltera and Co. S. £ 7164 6s. to Sundry Acc.							
	To Cash pd. import Du. on 197 Sl. 98	10	0					
	Capt. Meanwell Coast Com. 275	11	0					
	Doct <sup>r</sup> Watkins - - - 9	14	0					
	Hire of House for 13 Sick N. 9	10	0					
	For Fish, Plantain, Yams, Bread, &c. for Maintenance of the Cargo	111	14	0				
	Dr. Watkins for extra Med.	9	10	0				
				514	9	0		
	To Com. & Storage for Com. at 5 per Cent.	358	4	3½				
	To J. Daltera and Co. Acc. curr. for nt.	6291	12	8½				
	Proceeds when received							
					7164	6	0	
	21							
	J. Percival & Co. Acc. curr. £ 1021 11s. 7½d. to S. A.							
	To Sugar Acc. for 14 Hhds. as under, viz.							
	No. C. q. lb. Tare No. C. q. lb. Tare							
1 P	1 18 2 14 118 8 17 1 14 115							
	2 16 1 19 112 9 16 0 18 112							
	3 17 1 17 114 10 18 0 4 116							
	4 16 3 9 113 11 16 3 17 115							
	5 16 1 8 112 12 17 1 11 114							
	6 17 2 14 117 13 17 1 11 115							
	7 17 1 9 116 14 16 3 9 113							
	120 2 6 802 120 0 0 800							
	120 0 0 800							
	240 2 6 1602 Tare are neat							
	25340 lb. at 27 Hhds. 15s. each - 352 11 9½							
	To Cotton Acc. for 4 Bags as under, viz:							
	No. 1 284							
	2 317							
	3 319							
	4 341							
	1261 lb. at 11. 6d. - 94 11 6							
	To Nicholas Bourke for 1000 Ounces of heavy Money at 7s. per Ounce	350	0	0				
	To Cash for 37 heavy doub. Doubloons	175	15	0				
	To Account of Abatements - - - 0 0 4½							
	To Com. & Stor. for Com. at 5 per Cent.	48	12	11½				
					1021	11	7½	
	Sundry Acc. - £ 546 os. 9½d. - to Cash,							
	Patrick Taylor paid him in full. - 233 3 6							
	Holland and Crump do. - 297 14 6½							
	William Miller do. - 15 2 9							
					546	0	9½	

F f

Kingston,



Kingston Jamaica, July 22, 1753.

J. Daltera &amp; Co. Acc. curr. £ 3596 7s. 11½d. to S. Ac.

To Rum Acc. for 29 Puncheons as under, viz.

No.	1	110	No. 11	107	No. 21	107
2	114	12	101	22	111	
I D 3	109	13	101	23	111	
4	107	14	104	24	110	
5	111	15	107	25	107	
6	103	16	101	26	108	
7	102	17	105	27	113	
8	108	18	111	28	109	
9	106	19	113	29	101	
10	104	20	111			

1074	1061	977
------	------	-----

1061

977

£. s. d.

3112 G. at 2s. 6d. P. 30s. ea. 432 10 0

To Pimento Acc. for 20 Tierces as under,

No.	C. q. lb.	Tare	No.	C. q. lb.	Tare
1	3 1 8	57	11	3 1 18	53
2	3 0 27	57	12	2 3 17	54
3	3 1 18	57	13	2 2 19	50
4	2 3 22	50	14	3 1 7	54
5	2 3 19	51	15	2 3 11	49
6	2 1 18	50	16	2 1 17	43
7	2 3 11	51	17	3 1 18	53
8	2 2 27	51	18	3 0 27	50
9	2 2 19	51	19	3 0 7	50
10	3 1 8	51	20	3 1 9	52

29 3 9 526

30 2 10 508

60 1 19 1034

30 2 10 508

 5733 lb. at 4d. } 105 11 0  
 Tierc. 10s. ea.

To Nicholas Bourke for 20 Hhds. Muscovado Sugar,

1	16 2 21	113	11	17 1 17	114
2	17 1 18	115	12	16 1 16	112
3	16 1 19	112	13	17 3 21	114
4	16 1 16	113	14	16 1 27	113
5	17 0 17	115	15	16 1 19	113
6	16 2 16	113	16	16 1 18	112
7	17 1 21	114	17	16 3 21	112
8	17 1 11	114	18	17 1 20	114
9	17 0 19	114	19	17 0 17	114
10	16 1 18	113	20	16 2 26	114

169 0 8 1136

169 1 6 1132

338 1 14 2268 are neat

169 1 6 1132

35630 lb. at 30s. p. C. Hhds. 15s. each 602 17 10½

To Mann. &amp; Co. for 4750 Oz. hea. Silv. at 7s. 1662 10 0

To Cash for 130 doub. Doubl. 3 Pist. &amp; 20 R. 621 13 9

To Account of Abatements 0 0 2

To Commiss. &amp; Stor. for Com. at 5 p. Cent. 171 5 1½

3596 7 11½

Kingston

Kingston Jamaica, July 23, 1753.

		£.	s.	d.
7	Sundry Acc. - £ 979 7s. 7½d. - to Cash,			
	Manning and Co. paid in full 326 0 4			
	William Worthy do. - 0 3 8			
	Nicholas Bourke do. - 247 7 1½			
	Abraham Fernandes do. - 232 13 6			
	Henry Hummer do. - 173 3 0			
		979	7	7½
7	Cash - £ 1032 os. 10d. - to Sundry Acc.			
	To Moses Gonfales in full 321 11 3			
	To Fustic Account for 97 Ton at £ 5 485 0 0			
	To William Hicks - 0 2 5½			
	To William Meadows - 38 4 11½			
	To Fr. Chapman - 187 2 1½			
		1032	0	10
7	Sundry Accounts - £ 82 10s. - to Cash,			
	Wharfage and Negrohire paid Lama and } 28 10 0			
	Da Costa for Hire of 4 Negroes }			
	Commiff, and Storage pd. Hire of a Store 54 0 0			
		82	10	0





Kingdon Jamaica, March 1753



# JOURNAL.

1753

Kingdon

Kingston Jamaica, Mar. 16, 1753.

		£.	s.	d.
.1	Cash - £ 180 - to Edward Fisher,			
.2	For so much borrowed of him - -	180	0	0
.3	W. Hall and Co. S. p. Mary, £ 6 2s. 6d. To Cash,			
.1	Baid Capt. Tedball Freight - -	6	2	6
	19			
.1	Cash - £ 5 - to William Hall Sale per Mary,			
.3	For 4 Doz. narrow Hoes at 25s.	5	0	0
	27			
.2	M. Gonfales £ 13 1s. 3d. to W. Hall & C. S. p. M.			
.3	For 3 Coil Cordage, wt. 475 lb. at 55s.	13	1	3
	Ap. 4			
.1	Cash £ 12 10s. to W. Hall and Co. Sale per Mary,			
.3	For 10 Kegs Vinegar qt. 100 Gall. at 2s. 6d.	12	10	0
	9			
.1	Cash - £ 3 4s. - to W. Hall per Marys			
.3	For 2 Doz. Broad Hoes, at 32s. - -	3	4	0
	17			
.2	W. Hicks £ 15 15s. 9d. to W. Hall & Co. S. p. M.			
.3	For Sundries as per W. B. - - -	15	15	9
	24			
.5	J. Jones Sale per True Blue £ 12 1s. 8d. To Cash,			
.1	Paid Capt. Rule Freight - - -	12	1	8
	20			
.2	W. Miller £ 21 12s. 6d. to J. Jones per True Blue,			
.5	For Sundries as per W. B. - - -	21	12	6
	30			
.2	Cash - £ 16 17s. 6d. to J. Jones per True Blue,			
.5	For Sundries as per Journal - - -	16	17	6
	May 9			
.4	J. Williams Acc. curr. £ 15 1s. 3d. to Harpur & Cole,			
.6	For Sundries as per W. B. - - -	15	1	3
	11			
.6	William Worthy £ 17 8s. to W. Hall per Mary,			
.3	For 6 Doz. Broad Hoes at 32s. - 9 12 0			
	6 Doz. Narrow do, at 26s. = 7 16 0	17	8	0
	16			
.6	James Henley £ 20 2s. 7d. to Sundry Accounts,			
.3	To William Hall per Mary for 2 Coil } 10 12 10			
	Cordage 387 lb. at 55s. - - -			
.5	To J. Jones per T. Blue for 4 Kegs } 9 9 9			
	White Lead 253 lb. at 9d. - - -			
		20	2	7

Kingston

Kingston Jamaica, May 19, 1753.

		£.	s.	d.
.6	William Meadows £ 13 12s. 10½d. to Sundry Acc.			
.5	To J. Jones per True Blue 4 Jugs Linseed Oil at 30s. } 6 0 0			
.3	To W. Hall per Mary 1 Coil Cordage 278 lb. at 55s. } 7 12 10½			
		13	12	10½
	27			
.7	Abr. Morley's S. per Lucea £ 5 12s. 6d. To Cash,			
.1	Paid Capt. Jacob's Freight - - -	5	12	6
	30			
.1	Cash - £ 22 17s. 6d. to Sundry Accounts,			
.7	To A. Morley p. Lucea for 4 boxes Candles wt. 260 lb. at 12d. boxes 2s. 6d. each } 13 10 0			
.5	To J. Jones per T. Blue 6 Doz. Bills at 28s. 8 8 0			
.3	To W. Hall p. Mary 9 Narrow Hoes at 26s. 0 19 6			
		22	17	6
	June 7			
.1	Cash - £ 50 to J. Percival and Co. per Tryton,			
.9	For 1 Pipe Madeira Wine - - -	50	0	0
.8	Patrick Taylor £ 14 19s. to J. Percival and Co. p. T.			
.9	For 6 Firkins Butter neat 299 lb. at 12d. -	14	19	0
	9			
.1	Sundry Acc. £ 62 14s. to J. Percival & Co. per T.			
.8	Cash for Sundries as per Journal - 12 14 0			
.9	Fr. Chapman for 1 Pipe Madeira Wine 50 0 0			
		62	14	0
	16			
.1	Cash - £ 50 - to Joseph Daltera and Co.			
.10	For 1 Negroe Man Slave - - -	50	0	0
.8	Nicholas Bourke £ 129 10s. to Joseph Daltera & Co.			
	For 1 Negroe Man - - - 50 0 0			
.10	1 Negroe Boy - - - 27 0 0			
	2 Negroe Girls - - - 52 10 0			
		129	10	0
.8	Holland & Crump £ 9 1s. to J. Jones per T. Blue,			
.5	For 32 lb. Turtle-Twine at 2s. - - 3 4 0			
	4 Doz. Single Edged Bills 26s. - 2 12 0			
	2 Doz. Ox Bows 17s. 6d. - 1 15 0			
	1 Jug Linseed Oil - - - 1 10 0			
		9	1	0

Kingston



Kingston Jamaica, June 16, 1753.

		£.	s.	d.
.1	Cash - £ 9 9s. 4 <sup>1</sup> d. - to W. Hall per Mary			
.3	For 1 Coil Cordage wt. 321 lb. at 59s.	9	9	4 <sup>1</sup>
.11	Bonds - £ 1069 - to J. Daltera's Sale,	1069	0	0
.10	For Sun. Negroes as p. W. B. Sold Mann ing & Co.			
.1	Cash - £ 30 - to J. Daltera,	30	0	0
.10	For 1 Negroe Girl			
.11	W. Murray £ 2 1s. 8d. to J. Percival per Tryton,	2	1	8
.9	For 1 Firkin Butter wt. 50 lb. at 10d.			
.11	Henry Marr. & Co. £ 4 16s. to W. Hall per Mary,	4	16	0
.3	For 3 Doz. Broad Hoes at 32s.			
.11	Abr. Fernandes £ 12 6s. 6d. to J. Jones per T. Blue,	12	6	6
.5	For Sundries as per W. B.			
.1	Cash - £ 2 10s. - to W. Hall per Mary,	2	10	0
.3	For 2 Doz. Narrow Hoes at 25s.			
.6	W. Meadows £ 47 10s. to J. Daltera and Co.	47	10	0
.10	For 1 Negroe Woman Slave			
.11	William Hyde £ 6 1s. to J. Percival and Co.	6	1	0
.9	For 2 Firkins Butter wt. 121 lb. at 12d.			
.1	Cash - £ 9 16s. - to W. Hall per Mary,	9	16	0
.3	For Sundries as per W. B.			
.8	Francis Chapman £ 56 13s. to Sundry Accounts,			
.3	To W. Hall per Mary for 3 Doz. Nar- } 4 1 0			
.5	row Hoes at 27s. } 2 12 0			
.10	To J. Jones per T. Blue for 2 Doz. } 50 0 0			
	single edged Bills at 26s.			
	To J. Daltera & Co. for 1 Negroe Man	56	13	0
.6	Harpur & Cole £ 23 17s. to Abra. Morley per Lucea;	23	17	0
.7	For Sundries as per W. B.			
.1	Cash - £ 45 - to J. Percival and Co.	45	0	0
.9	For 1 Pipe Madeira Wine			

Kingston

Kingston Jamaica, June 19, 1753.

		£.	s.	d.
.6	William Meadows £ 4 10s. to W. Hall <i>per</i> Mary,			
.3	For 3 Doz. of Hoes as <i>per</i> W. B. - - -	4	10	0
.2	William Hicks £ 44 10s. to J. Percival and Co.			
.9	For Sundries as <i>per</i> W. B. - - -	44	10	0
.1	Cash - £ 3 - to J. Percival and Co.			
.9	For 1 Barrel Meis Beef - - - -	3	0	0
.11	Henry Marr £ 44 10s. to J. Daltera and Co.			
.10	For 1 Negroe Woman - - - -	44	10	0
.1	Cash - 16s. - to W. Hall <i>per</i> Mary,			
.3	For 6 Broad Hoes at 32s. - - -	0	16	0
.11	William Murray £ 7 7s. to Sundry Accounts,			
.5	To J. Jones <i>per</i> T. Blue for 4 Doz. Ox } 3 12 0			
.3	Bows at 18s. - - - - } 3 15 0			
	To W. Hall <i>per</i> Mary for 3 Doz. Nar- } 3 15 0			
	row Hoes 25s. - - - - }	7	7	0
.1	Cash - £ 9 10s. - to J. Jones <i>per</i> T. Blue,			
.5	For 95 lb. Turtle-twine at 2s. - -	9	10	0
.6	William Worthy £ 34 to J. Daltera and Co.			
.10	For 1 Negroe Boy - - - -	34	0	0
.1	Cash - 6s. - to W. Hall <i>per</i> Mary,			
.3	For 3 Narrow Hoes - - - -	0	6	0
.6	James Henley £ 4 to J. Percival and Co. Sale			
.9	For 4 Doz. White Wine at 20s. - -	4	0	0
.11	William Hyde £ 8 5s. to W. Hall <i>per</i> Mary			
.3	For 5 Doz. Broad Hoes at 33s. - -	8	5	0
.1	Cash - £ 9 - to Sundry Accounts,			
.9	To J. Percival and Co. for 1 Barrel } 3 0 0			
.3	Meis Beef - - - - } 6 0 0			
	To W. Hall <i>p.</i> Mary for 4 Doz. Broad } 6 0 0			
	Hoes at 30s. - - - - }	9	0	0
.4	Henry Holt's Acc. curr, £ 77 10s. to J. Daltera & Co.			
.10	For 1 Negroe Woman - - - - 45 0 0			
	1 Negroe Boy - - - - 32 10 0			
		77	10	0

G g

Kingston

Kingston Jamaica, June 21, 1753.

		£.	s.	d.
.3	W. Hall's Sale p. Mary £134 6s. 1½d. to Sundry Acc,			
.3	To Wharfage and Negroehire - 1 17 3			
.12	To Commission and Storage at 8 per C. 11 4 8½			
.11	To W. Hall's Acc. curr. for neat Pro- } 121 4 2			
	ceeds when received - - - }	134	6	1½
.6	Harpur & Cole £45 to J. Percival and Co. Sale,			
.9	For 1 Pipe of Madeira Wine - -	45	0	0
.2	William Hicks £3 5s. to J. Jones per T. Blue,			
.5	For 1 Cask qt. 6½m. 20d. Nails at 10s. -	3	5	0
.8	Francis Chapman £487 to Sundry Accounts,			
.10	To J. Daltera & Co. for 12 Negroes } 458 0 0			
	as per W. B. - - - }			
.9	To J. Percival & Co. for 8 } 22 0 0			
	Barrels Mefs Beef at 55s. }			
	4 do. Pork at 70s, 7 0 0			
		29	0	0
		487	0	0
.2	Edward Fisher £3 to J. Percival and Co. Sale,			
.9	For 4 Jugs Grouts at 15s. - -	3	0	0
.12	Henry Hummer £6 7s. 6d. to Sundry Accounts,			
.9	To J. Percival & Co. for 10 Doz. Ale at 12s. 6d. 6 5 0			
.13	To Profit and Loss for the Cask - 2 6	6	7	6
.11	Abraham Fernandes £240 to J. Daltera and Co.			
.10	For 2 Negroe Men at £50 - 100 0 0			
	4 Negroe Boys at £35 - 140 0 0	240	0	0
.11	William Hyde £23 19s. to J. Jones per T. Blue,			
.5	For 7 Doz. double edged Bills at 28s. - 9 16 0			
	4 Kegs w. Lead wt. 223lb. at 12d. 11 3 0			
	2 Jugs Linfeed Oil at 30s. - 3 0 0	23	19	0
		28		
.12	Sugar Acc. £352 11s. 9½d. to Francis Chapman,			
.8	For 14 Hhds. wt. nt. 25340 lb. at 27s. 342 1 9½			
	Hhds. 15s. each - - - 10 10 0	352	11	9½
.11	Heavy Money £237 6s. to J. Daltera and Co.			
.10	For 678 Ounces at 7s. per Ounce received in Barter,			
	For 6 Negroes as per Waste Book - -	237	6	0

Kingston



Kingston Jamaica, June 28, 1753.

		£.	s.	d.
.2	William Hicks £ 37 to J. Percival and Co. Sale,			
.9	For 1 Pipe Madeira Wine - -	37	0	0
.12	Bills receivable £ 115 to Sundry Accounts,			
.10	To J. Daltera & Co. for 2 Negroes as p <sup>d</sup> W.B. 65 0 0			
.9	To J. Percival & Co. 1 Pipe Madeira Wine 50 0 0	115	0	0
	For W. Mandazer's Bill on W. Wynter in our Favour.			
.8	Patrick Taylor £ 3 to J. Percival and Co.			
.9	For 1 Barrel of Beef - -	3	0	0
.11	W. Hall & Co. Acc. curr. £ 121 4s. 2d. to Sundry Acc.			
.6	To W. Meadows for 5 Hhds. Sugar wt. } 114 3 5½			
.1	8494 lb. a 26s. Hhds. 15s. each } 114 3 5½			
.13	To Cash for 40 heavy Rials at 7½d. - 1 5 0			
.13	To Account of Abatements - - 2½			
	To Profit and Loss Commission at 5 p. C. 5 15 6	121	4	2
.6	James Henley £ 16 to J. Jones per True Blue,			
.5	For Sundries as per Journal - -	16	0	0
.13	Rum Account £ 432 10s. to Patrick Taylor,			
.8	For 29 Pun. qt. 3112 Gall. at 2s. 6d. Pun. 30s. each	432	10	0
.6	William Worthy £ 7 to J. Jones per True Blue,			
.5	For 5 Doz. double edged Bills at 28s. -	7	0	0
.8	Holland & Crump £ 11 2s. to J. Jones per T. Blue,			
.5	For Sundries as per Journal - -	11	2	0
.8	Nicholas Bourke £ 12 16s. to Sundry Accounts,			
.9	To J. Percival and Co. Sale 3 Firkins } 7 16 0			
.5	Butter wt. 156 lb. at 12d. - - } 7 16 0			
	To J. Jones per True Blue for 50 lb. } 5 0 0			
	Turtle-twine at 2s. - - - } 5 0 0	12	16	0
.13	Cotton Account £ 94 11s. 6s. to W. Miller,			
.2	For 4 Bags qt. 1261 lb. at 1s. 6d. -	94	11	6
	30			
.2	Moses Gonfales £ 15 14s. to J. Jones per T. Blue,			
.5	For 157 lb. Turtle-twine at 2s. -	15	14	0

Kingston Jamaica, June 30, 1753.

		£.	s.	d.
.2	Edward Fisher £ 50. to J. Daltera and Co.			
.10	For 1 Negroe Man - - -	50	0	0
.2	William Miller £ 12 2s. 6d. to J. Jones p. T. Blue,			
.5	For 13 m. 20d. Nails at 10s. - 6 10 0			
	30 m. 4d. ditto at 3s. 9d. - 5 12 6	12	2	6
.2	Moses Gonfales £ 79 16s. to J. Percival & Co. Sale,			
.9	For 1 Chest China - - -	79	16	0
.4	Henry Holt £ 6 6s. 8d. to A. Morley & Co. Sale,			
.7	For 2 Boxes Cand. wt. 146 lb. at 10d. B. 2s. 6d. ea.	6	6	8
.8	Holland & Crump £ 7 to Abra. Morley per Lucea,			
.7	For 2 Pieces Sail-Cloth at 70s. -	7	0	0
.4	Logwood Account £ 209 to Moses Gonfales,			
.2	For 22 Ton at £ 9 10s. - -	209	0	0
.6	James Henley £ 13 to J. Percival and Co.			
.9	For 5 Firkins Butter wt. 260 lb. at 12d.	13	0	0
.5	Harpur & Cole £ 6 5s to J. Jones per T. Blue,			
.5	For 20 m. 10d. Nails at 6s 3d. -	6	5	0
.12	Henry Hummer £ 74 6s. to Sundry Accounts,			
.10	To J. Daltera & Co. for 1 Negroe Boy 30 0 0			
.5	To J. Jones per True Blue 2 doz. double } 2 16 0			
	edged Bills - - -			
.9	To J. Percival & Co. 1 Pipe Madeira W. 38 0 0			
.7	To Abr. Morley 1 Piece Sail Cloth 3 10 0			
	July 1 - - -	74	6	0
.8	Holland & Crump £ 15 12s. 3¼d. to J. Jones p. T. Blue,			
.5	For 7 doz. 7 double edged Bills at 31s. 11 15 1			
	1 Cask 20 Nails qt. 6½d. m. at 11s. 10½d. 3 17 2¼	15	12	3¼
.8	Nicholas Bourke £ 329 to J. Daltera and Co.			
.10	For 7 Negroe Men at £ 47 - -	329	0	0

Kingston

Kingston Jamaica, July 1, 1753.

		£.	s.	d.
.8	Patrick Taylor £ 36 7s. 6d. to J. Jones p. T. Blue,			
.5	For 120 m. 6d. Nails at 4s. 4½d. 26 5 0			
	60 m. 4d. do. at 3s. 9d. - 10 2 6			
		36	7	6
.8	F. Chapman £ 130 18s. 5½d. to A. Morley p. Lucea,			
.7	For 1 Copper Still and Worm - - -	130	18	5½
.1	Cash £ 11 9s. 11d. to J. Jones per True Blue,			
.5	For Sundries as per Journal - - -	11	9	11
	2			
.6	James Henley £ 18 1s. 3d. to J. Percival and Co.			
.9	For 12 Firkins Butter wt. 578 lb. at 7½d. - - -	18	1	3
.6	Harpur and Cole £ 235 to J. Daltera and Co.			
10.	For 5 Negroe Women at £ 47 - - -	235	0	0
.2	William Miller £ 33 13s. 9d. to Sundry Accounts,			
.5	To J. Jones per True Blue for 90 m. 4d. } 19 13 9			
	Nails at 4s. 4½d. - - -			
.7	To Abr. Morley per Lucea for 4 Pieces } 14 0 0			
	Sail-Cloth at 70s. - - -			
		33	13	9
.2	Moses Gonfales - £ 34 - to J. Percival and Co.			
.9	For 1 Pipe Madeira Wine second Sort - - -	34	0	0
.2	Edward Fisher £ 11 5s. to J. Jones per True Blue,			
.5	For 30 m. 10d. Nails at 7s. 6d. - - -	11	5	0
.2	William Hicks - £ 65 - to J. Percival and Co.			
.9	For 1 Pipe Malmsey Madeira - - -	65	0	0
.4	Merch. Acc. £ 19 14s. 6d. to J. Jones p. T. Blue,			
.5	For 7 Doz. double edged Bills at 26s. 9 2 0			
	17 Doz. Ox Bows 12s. 6d. - 10 12 6			
		19	14	6

Kingston



Kingston Jamaica, July 3, 1753.

		£.	s.	d.
.5	J. Jones S. p. T. B. £ 304 14s. 0 $\frac{1}{2}$ d. to Sundry Acc.			
.3	To Wharfage and Negrochire - 6 12 0			
.12	To Commiss. and Storage - 25 6 10			
.13	To J. Jones Ac. cu. for nt. Pr. when rec. 272 15 2 $\frac{1}{2}$			
	<hr/> 4	304	14	0 $\frac{1}{2}$
.4	Manning and Co. £ 2457 to J. Daltera and Co.			
.10	For Sundry Negroes as per Waste Book - -	2457	0	0
.2	William Miller £ 12 to Abraham Morley's Sale,			
.7	For 4 Pieces Sail-Cloth at £ 3 - -	12	0	0
.2	Edward Fisher £ 156 10s. to J. Percival & Co. Sale,			
.9	For Sundries as per Waste Book - -	156	10	0
.2	Moses Gonfales £ 388 to J. Daltera and Co.			
.10	For 6 Negroe Women and 2 Men Slaves -	388	0	0
.1	Cash - £ 17 10s. - to Abr. Morley per Lucea,			
.7	For 5 Pieces Sail-Cloth at 70s. - -	17	10	0
.6	William Meadows £ 31 17s. 6d. to Sundry Acc.			
.9	To J. Percival & Co. for 50 Doz. Ale at 12s. 6d. 31 5 0			
.13	To Profit and Loss, Casks, and Packing 0 12 6			
	<hr/> 5	31	17	6
.11	Heavy Money £ 1014 19s. 4d. to Manning & Co.			
.4	For 2972 Ounces at 7s. 2d. per Ounce - -	1014	19	4
.13	J. Jones Acc. curr. £ 272 15s. 2 $\frac{1}{2}$ d. to Sund. Acc.			
.2	To W. Hicks for 6 Hhds Sugar wt. nt. } 170 18 3 $\frac{1}{2}$			
	10354 lb. at 32s. p. C. Hhds 15s. ea. }			
.6	To W. Worthy for 6 Punch. Rum qt. } 86 6 8			
	662 Gall. at 2s. 4d. Pun. 30s. ea. }			
.1	To Cash - - - 2 10 0			
.13	To Account of Abatements - 0 0 5 $\frac{1}{2}$			
.12	To Commiss. & Storage at 5 per Cent. 12 19 9 $\frac{1}{2}$			
	<hr/>	272	15	2 $\frac{1}{2}$

Kingston

Kingston Jamaica, July 5, 1753.

		£.	s.	d.
.6	Wm. Meadows £ 54 18s. to Ab. Morley per Lucea,			
.7	For Sundries as per Waste Book - -	54	18	0
.6	James Henley - £ 74 - to J. Percival and Co.			
.9	For Sundries as per Waste Book - -	74	0	0
	6			
	J. Daltera & Co. Acc cur. £ 2695 4s. 9½d. to S. Acc.			
.5	To Holland and Crump for 20 Hhds. } £. s. d.			
.8	Sug. wt. 36366 lb. at 30s. per C. } 560 9 9½			
	Hhds. 15s. each - - - - -			
.8	To Nicholas Bourke for 12 Hhds. } 360 5 3½			
	Sug. wt. 21954 lb. at 32s. Hhds. } 360 5 3½			
	15s. each - - - - -			
.11	To Heavy Money for 678 } 237 6 0			
	Oz. at 7s. - - - - -			
	2972 do. at 7s. 2d. 1014 19 4			
	1252 5 4			
.4	To Logw. Acc. for 22 Ton at £ 9 10s. 209 0 0			
.8	To F. Chapman for 12 Punch. of Rum } 184 17 6			
	qt. 1335 Gall. at 2s. 6d. P. 30s. ea. }			
.12	To Com. & Stor. for Com. at 5 p. Cent. 128 6 10½			
	2695 4 9½			
.12	H. Hummer £ 35 17s. 6d. to J. Percival and Co. Sale,			
.9	For 8 half Barrels Tongues at 70s. - 32 10 0			
	3 Bushel Casks Peas at 10s. - - 1 10 0			
	3 Jugs Grouts at 12s. 6d. - 1 17 6			
	35 17 6			
.13	John Curtin £ 51 10s. to Ab. Morley's S. p. Lucea,			
.7	For Sundry Shoes sold by him at Vendue -	51	10	0
.8	Holland and Crump £ 150 to Sundry Accounts,			
.9	To J. Percival & Co. for 2 Pip. Madeira Wine £ 100			
.10	To J. Daltera & Co. for 1 Negroe Man Slave - 50			
	150 0 0			
	7			
.4	Merchandize Acc. £ 13 15s. to Ab. Morley p. Lucea,			
.7	For 5 Pieces Sail-Cloth at 55s. - -	13	15	0
.1	Sundry Accounts - £ 51 10 - to J. Curtin,			
.13	Cash rec. Morley's Goods sold by him - 48 18 6			
.13	Profit and Loss for Commiss. at 5 p. Cent. - 2 11 6			
	51 10 0			

Kingston

## Kingston Jamaica, July 7, 1753.

		£.	s.	d.
.8	Patrick Taylor £ 145 to J. Percival and Co.			
.9	For 2 Pipes Madeira Wine - - - £ 110			
	8 Barrels Beef at 5s. - - - 22			
	4 Barrels Pork at 6s. - - - 13			
		145	0	0
.7	Ab. Morley's S. p. Luc. £ 343 2s. 7½ d. to Sun. Ac.			
.3	To Wharfage and Negrochire - - - 4 19 6			
.12	To Commiff. and Storage at 8 per Cent 27 18 0			
.12	To Abr. Morley's Acc. curr. for neat } Proceeds when rec. - - - 310 5 1½			
		343	2	7½
.8	Nicholas Bourke £ 584 to J. Daltera's Sale,			
.10	For Sundry Negroes as per Waste Book - - - 8	584	0	0
.7	James Roberts £ 16 17s. 6d. to J. Percival and Co.			
.9	For 27 Dez. of Ale at 12s. 6d. - - - -	16	17	6
.12	A. Morley's Acc. curr. £ 310 5s. 1½ d. to Sun. Ac.			
.12	To Hen. Hummer for 20 Punch. Rum } 289 14 0			
.1	qt. 2226 G. at 2s. 4d. Pun. 30s. ea. } 5 15 7½			
.12	To Cash for 1 heavy doub. doubl. & 33 Rials } 14 15 5			
	To Commiff. and Stor. at 5 per Cent. - - - -	310	5	1½
.7	Anthony Barlow £ 66 os. od. to Sund. Acc.			
.10	To J. Daltera and Co. for 2 Negroe Boys 60 0 0			
.9	To J. Percival & Co. for 6 doz. White Wine 20s. 6 0 0			
		66	0	0
.7	Jacob Tredway £ 48 os. od. to J. Daltera and Co.			
.10	For 1 Negroe Man Slave - - - -	48	0	0
.7	William Owen, £ 1 2s. 6d. to J. Percival and Co.			
.9	For 6 Half Bushel Cask Peas, at 3s. 9d. - - - 9	1	2	6
.7	Anthony Barlow, £ 8 15s. od. to sundry Accounts,			
.9	To J. Percival & Co. for 3½ doz. Hotwell Wat. 1 15 0			
.4	To Merchandize Ac. for 2 Ps. Sail-Cloth 7 0 0			
		8	15	0

Kingston



Kingston Jamaica, July 10, 1753.

		£.	s.	d.
.2	Fustic Account £485 or. od. to Abraham Fernandes,			
.11	For 97 Ton at £5 per Ton	485	0	0
.4	James Gwynn, £12 15s. od. to Merchand. Account,			
.4	For 17 Doz. Ox Bows, at 15s.	12	15	0
.7	David Quin £64 cs. od. to J. Daltera and Co.			
.10	For 1 Negroe Boy	£34	0	0
	1 Negroe Girl	30	0	0
		64	0	0
.1	Cash - £115 - to Bills receivable,			
.12	Rec. William Mondazer's Bill on W. Wynter,	115	0	0
.2	William Miller £5 10s. to J. Percival and Co.			
.9	For 2 Barrels dry Pork at 55s.	5	10	0
.10	Cash - £1076 2s. 6½d. - to Sundry Accounts,			
.11	To Bonds rec. Manning and Co. Bond	1069	0	0
.13	To Profit and Loss rec. Int. from 16 June	7	2	6½
		1076	2	6½
.4	Jacob Sweet £100 to J. Daltera and Co.			
.10	For 2 Negroe Women	100	0	0
.7	William Arnold £21 to J. Percival and Co.			
.9	For Sundries as per Journal	21	0	0
.8	Holland and Crump £70 to J. Daltera and Co.			
.10	For 2 Negroe Girls	70	0	0
.8	Nicholas Bourke £10 10s. to Merchandize Acc.			
.4	For 3 Pieces Sail-Cloth at 70s.	10	10	0
.1	Cash - £8 17s. 6d. - to J. Percival and Co.			
.9	For Sundries as per Journal	8	17	6
.1	Cash - £197 18s. 10d. - to Sundry Accounts,			
.2	To Edward Fisher in full	40	15	0
.6	To James Henley do.	145	3	10
.9	To J. Percival and Co. Sale for 4 Blls. } Tongues at 60s. - } 12 0 0	197	18	10

## Kingston Jamaica, July 17, 1753.

		£.	s.	d.
.6	William Worthy £ 27 15s. to J. Percival and Co.			
.9	For Sundries as per Journal -	27	15	0
.12	Pymonto Account - - - to Manning and Co.			
.4	For 20 Tierces wt. nt. 5733 at 4d. Ts. 10s. ea.	105	11	0
.1	Cash - £ 156 3s. 8d. - to Sundry Accounts,			
.7	To Anthony Barlow in full - - - £ 74 15 0			
.7	To David Quin do. - - - 64 0 0			
.11	To William Murray - - - 9 8 8			
.9	To J. Percival & Co. for 8 Doz. wh. W. at 20s. 8 0 0			
	18	156	3	8
.13	Henry Edwards £ 21 10s. to J. Percival and Co.			
.9	For Sundries as per Journal -	21	10	0
.7	Jacob Treedway £ 15 10s. to Merchandize Accounts,			
.4	For 7 doz. double edged Bills at 30s. -	15	10	0
.1	Cash - 12s. 6d. - to J. Percival and Co.			
.9	For Sundries as per Journal -		12	6
.11	William Hyde £ 57. to Sundry Accounts,			
.9	To J. Percival and Co. for 5 Blls. Tongues dry £ 10			
.10	To J. Daltera and Co. for 1 Neg. Man Slave 47			
	19	57	0	0
.1	Cash £ 116 17s. 6d. to Sundry Accounts,			
.4	To Jacob Sweet in full - - - 100 0 0			
.4	To James Gwynn do. - - - 12 15 0			
.9	To J. Percival & Co. for 2 Blls. dry Beef 3 0 0			
.7	To William Owen in full - - - 1 2 6			
		116	17	6
.9	J. Percival and Co. Sale £ 1350 16s. 5d. to Sund. Acc.			
.1	To Cash paid Sundries as per Waste Book 150 17 6			
.3	To Wharfage and Negroehire - - - 29 15 6			
.5	To Debts accountable at 3 per Cent. 40 10 5			
.12	To Commist. and Storage at 8 per Cent. 108 1 3			
.3	To J. Percival & Co. Acc. cur. for nt. Pr. 1021 11 7			
		1350	16	5

Kingston

Kingston Jamaica, July 20, 1753.

		£.	s.	d.
.1	Sundry Accounts £ 120 to J. Daltera and Co.	£.	s.	d.
.7	Cash for 4 sick Negroes - - - 70 0 0			
.10	James Roberts for 6 Negroes Meager - - - 50 0 0	120	0	0
.1	Cash £ 612 9s. 3d. to Sundry Accounts,			
.13	To Henry Edwards in full - - - £ 21 10 0			
.11	To William Hyde do. - - - 95 5 0			
.11	To Henry Marr do. - - - 49 6 0			
.6	To Harpur and Cole do. - - - 295 0 9			
.7	To William Arnold do. - - - 21 0 0			
.7	To Jacob Tredway do. - - - 63 10 0			
.7	To James Roberts do. - - - 66 17 6	612	9	3
.10	J. Daltera & Co. Sale £ 7164 6s. to Sundry Accounts,			
.1	To Cash paid Sundries as per W. B. 514 9 0			
.12	To Com. & Storage for Commiss. at 5 p. C. 358 4 3½			
.5	To J. Daltera and Co. Acc. curr. for } neat Proceeds - - - 6291 12 8½	7164	6	0
.3	J. Percival & Co. Acc. curr. £ 1021 11s. 7½d. to S. Ac.			
.12	To Sugar Acc. for 14 Hhds neat 25340 } at 27s. Hhds 15s. each - - - 352 11 9½			
.13	To Cotton Account for 4 Bags neat } 1261 lb. at 18d. - - - 94 11 6			
.8	To Nich. Bourke for 1000 Oz. Sil- } ver at 7s. - - - 350 0 0			
.1	To Cash for 37 heavy Doubloons - - - 175 15 0			
.13	To Account of Abatements - - - 4 3 3			
.12	To Com. & Storage for Commiss. at 5 p. C. 48 12 11½	1021	11	7½
.8	Sundry Accounts £ 546 0s. 9¼d. to Cash,			
.8	Patrick Taylor paid him in full - - - 233 3 6			
.2	Holland and Crump ditto - - - 297 14 6½			
.1	William Miller ditto - - - 15 2 0	546	0	9¼
.5	J. Daltera & Co. Acc. curr. £ 3596 7s. 11¼d. to S. Ac.			
.13	To Rum. Acc. for 29 Pun. qt. 3112 } Gall. at 2s. 6d. Pun. 30s. each - - - 432 10 0			
.12	To Pymonto Acc. for 20 Tierces neat } 5733 lb. at 4d. Tierces 10s. each - - - 105 11 0			
.8	To Nich. Bourke for 20 Hhds. Sug. } wt. 35630 lb. at 33s. Hhd. 15s. ea. - - - 602 17 10½			
.4	To Manning and Co. for 4750 Oz. } heavy Silver at 7s. - - - 1662 10 0			
.1	To Cash for 130 Doubloons 3 Pistoles } and 20 Rials - - - 621 13 9			
.13	To Account of Abatements abated - - - 2			
.12	To Com. & Storage for Com. at 5 p. C. 171 5 1½	3596	7	11¼



Kingston Jamaica, July 23, 1753.

			s.	d.
	Sundry Accounts £ 979 4s. 7 <sup>1</sup> / <sub>2</sub> d. to Cash,			
.4	Manning & Co. paid them in full -	326 0 4		
.6	William Worthy ditto -	0 3 8		
.8	Nicholas Bourke ditto -	247 7 1 <sup>1</sup> / <sub>2</sub>		
.11	Abraham Fernandes ditto -	232 10 6		
.12	Henry Hummer ditto -	173 3 0		
.1			979	4 7 <sup>1</sup> / <sub>2</sub>
.1	Cash - £ 1032 0s. 10 - to Sundry Accounts,			
.2	To Moses Gonfalez in full -	321 11 3		
.2	To Fustie Acc. for 97 Ton at £ 5	485 0 0		
.2	To William Hicks -	2 5 1 <sup>1</sup> / <sub>2</sub>		
.6	To William Meadows -	38 4 11 <sup>1</sup> / <sub>2</sub>		
.8	To Francis Chapman -	187 2 1 <sup>1</sup> / <sub>2</sub>		
			1032	0 10
	Sundry Accounts - £ 82 10s. - to Cash,			
.3	Wharfage and Negrochire paid ditto -	28 10 0		
.12	Commission & Storage paid Storehire -	54 0 0		
.1			82	10 0
	*****			
	Sundry Accounts £ 920 6s. 10d. to Profit & Loss,			
.3	Wharfage and Negrochire gained -	14 14 3		
.4	Merchandize Account ditto -	12 5 6		
.5	Debts accountable ditto -	40 10 5 <sup>1</sup> / <sub>2</sub>		
.12	Commission and Storage ditto -	852 15 4		
.13	Account of Abatements ditto -	1 3 1 <sup>1</sup> / <sub>2</sub>		
.13			920	6 10
.13	Profit and Loss £ 931 8s. 4 <sup>1</sup> / <sub>2</sub> d. to Sundry Accounts,			
.4	To J. Williams Acc. curr. for <sup>1</sup> / <sub>2</sub> Pro- } portion of Gains	465 14 2 <sup>1</sup> / <sub>2</sub>		
.4	To Henry Holt ditto -	465 14 2 <sup>1</sup> / <sub>2</sub>		
			931	8 4 <sup>1</sup> / <sub>2</sub>
.1	Sundry Accounts £ 832 10s. 5 <sup>1</sup> / <sub>2</sub> d. to Cash,			
.4	J. Williams's Acc. curr. for his Proportion due to him as p. State of his Acc. }	450 12 11 <sup>1</sup> / <sub>2</sub>		
.4	Henry Holt's Account curr. ditto	381 17 6 <sup>1</sup> / <sub>2</sub>		
			832	10 5 <sup>1</sup> / <sub>2</sub>
	8 00 63			

LEDGER.



# LEDGER.

1753.

A.		B.		C.	
Abatements -	13	Bourke, Nich.	8	Cash - - -	1
Arnold, William	7	Bonds - -	11	Chapman, Fr.	8
		Bills receivable	12	Commiff. & Stor.	12
		Barlow, Antho.	7	Cotton Account	13
				Curtin, John -	13
D.		E.		F.	
Daltera & Co. }	10	Edwards, Henry	13	Fisher, Edward	2
Sale per Ind. }				Fernandes, Abr.	11
Prince - - }				Fustic Account -	2
Daltera & Co. }	5				
Acc. curr. - }	5				
Debits accountab.					
G.		H.		I.	
Gonfales, Moses	2	Hicks, William	2	Jones, J. S. per }	5
Gwynn, James	4	Hall, William }		True Blue - }	
		and Co. Sale }	3	Jones, J. Acc. cu.	
		per Mary - }			
		Holt, Hen. Ac. cu.	4		
		Harpur and Cole	6		
		Henley, James	6		
		Holland & Crump	8		
		Hyde, William	11		
		Heavy Money	11		
		Hall, W. Acc. cu.	11		
		Hummer, Henry	12		
K.		L.		M.	
		Logwood - -	4	Miller, William	2
				Meadows, Wm.	6
				Morley, Ab. S. }	7
				per Lucea -- }	
				Murray, William	11
				Marr, Henry -	11
				Merchandize Ac.	4
				Manning and Co.	4
				Morley, Ab. & }	12
				Co. Acc. curr. }	



N.	O.	P.
	Owen, William	Percival & Co. } S. per Tryton } 9 Profit and Loss - 13 Pymonto Account - 12 Percival & Co. } Acc. curr. - } 3
Q.	R.	S.
Quin, David - 7	Rum Account - 13 Roberts, James - 7	Sugar Account - 12 Sweet, Jacob - 4
T.	U.	W.
Taylor, Patrick 8 Tredway, Jacob 7		Williams, Jac. } Acc. curr. - } 4 Worthy, Will. - 6 Wharfage and } Negroehire - } 3
X.	Y.	Z.



[illegible]



1753.			Dr. Edward Fisher,		L.	s.	d.
June	27	5	To J. Percival and Co.	-	9	13	0
	30	7	To J. Daltera and Co.	-	10	50	0
July	2	8	To J. Jones per True Blue	-	5	11	5
	4	9	To J. Percival and Co. Sale	-	9	156	10
					220	15	0
1753.			Dr. Moses Gonfales,				
March	27	1	To W. Hall per Mary	-	3	13	1
June	30	6	To J. Jones per True Blue	-	5	15	14
	—	7	To J. Percival and Co.	-	9	79	16
July	2	8	To ditto	-	—	34	0
	4	9	To J. Daltera and Co.	-	10	388	0
					530	11	3
1753.			Dr. William Hicks,				
April	17	1	To W. Hall per Mary	-	3	15	15
June	19	4	To J. Percival and Co.	-	9	44	10
	21	5	To J. Jones per True Blue	-	5	3	5
	28	6	To J. Percival and Co.	-	9	37	0
July	2	8	To ditto	-	—	65	0
	11	12	To ditto	-	—	5	10
					171	0	9
1753.			Dr. William Miller,				
April	29	1	To J. Jones per True Blue	-	5	21	12
June	30	6	To ditto	-	—	12	2
July	2	8	To Sundry Accounts	-	—	33	13
	4	9	To Abraham Morley per Lucea	-	7	12	0
	21	14	To Cash	-	1	15	2
					94	11	6
1753.			Dr. Fustic Account,				
July	10	12	To Abraham Fernandes,	-	11	485	0

[[2]]

			Per Contra Cr.			L.	s.	d.
1753.								
March	16	1	By Cash	-	-	1	180	0 0
July	17	12	By Cash	-	-	1	40	15 0
							220	15 0
			Per Contra Cr.					
1753.								
June	30	7	By Logwood Account	-	-	4	209	0 0
July	23	15	By Cash	-	-	1	321	11 3
							530	11 3
			Per Contra Cr.					
1753.								
July	5	9	By J. Jones's Account current	-	-	13	170	18 31
	23	15	By Cash	-	-	1		2 51
							171	0 9
			Per Contra Cr.					
1753.								
June	28	6	By Cotton Account	-	-	13	94	11 6
							94	11 6
			Per Contra Cr.					
1753.								
July	23	15	By Cash	-	-	1	485	0 0

1753.		Dr. W. Hall and Co. S. per Mary,		L.		s. d.	
March	16	1	To Cash	1	6	2	6.
June	21	5	To Sundry Accounts		134	6	11
<p>The Dr. Side of this, and all other Accounts Sales in the Ledger, contains the Sundry Charges made at the Foot of the Sale in the Sales Book, digested into proper Dr. and Cr. together with the neat Proceeds carried to the Credit of W. Hall's Account current, all which are equal to the Sundry Charges on the Credit Side of this Account which contains the several Sums the Goods were sold for, being the same as carried out in the Sales Book itself, of which this is a Counterpart, and always compared together before an Account Sales is sent home.</p>							
					140	8	7½
1753.		Dr. Wharfage and Negrochire,					
July	23	15	To Cash	1	28	10	0
			To Profit and Loss	13	14	14	3
<p>This Account is closed by subtracting the Dr. from the Cr. Side of this Account, and debiting the Account to Profit and Loss for the Gains. See Part II. p. 27.</p>							
					43	4	3
1753.		Dr. J. Percival & Co. Acc. curr.					
July	21	14	To Sundry Accounts		1021	11	7½



1753.			Per Contra Cr.		L.	s.	d.
March	19	1	By Cash	1	5	0	0
	27	1	Moses Gonfale	2	13	1	3
April	4	1	Cash	1	12	10	0
	9	1	Cash	1	3	4	0
	17	1	William Hicks	2	15	15	9
May	11	1	William Worthy	6	17	8	0
	16	1	James Henley	6	10	12	10
	19	2	W. Meadows	6	7	12	10 $\frac{1}{2}$
	30	2	Cash	1		19	6
June	16	3	Cash	1	9	9	4 $\frac{1}{2}$
	17		Henry Marr	11	4	16	0
			Cash	1	2	10	0
		3	Cash	1	9	16	0
			Francis Chapman	8	4	1	0
	19	4	William Meadows	6	4	10	0
	20		Cash	1		16	0
			William Murray	11	3	15	0
			Cash	1		6	0
			William Hyde	11	8	5	0
			Cash	1	6	0	0
					140	8	7 $\frac{1}{2}$
1753.			Per Contra Cr.				
June	21	5	By W. Hall per Mary	3	1	17	3
July	3	9	By J. Jones per True Blue	5	6	12	0
	7	11	By Abraham Morley's Sale	7	4	19	6
	19	13	By J. Percival and Co, Sale	9	29	15	6
					43	4	3
1753.			Per Contra Cr.				
July	19	13	By J. Percival and Co, Sale	9	1021	11	7 $\frac{1}{2}$

1753.			Dr. J. Williams's Acc. curr.		£.	s.	d.
May	9	1	To Harpur and Cole	6	15	1	3
July	23	15	To Cash	1	450	12	11 $\frac{1}{4}$
<p><i>This Account (and the Account current of the other Partner HENRY HOLT) in balancing the Books, supply the Place of an Account of Balance: For after the Gains are divided, Profit and Loss is debited to the Partners Account current, for their Proportion; and afterwards, J. Williams's Account current is debited to Cash, for the Proportion he is to receive of the Money remaining, found by subtracting the Amount of the Goods he has received (with which his Account is debited) from the Credit Side.</i></p>					465	14	2 $\frac{1}{4}$
1753.			Dr. Merchandize Account,				
July	2	8	To J. Jones per True Blue	5	19	14	6
	7	10	To Abraham Morley's Sale	7	13	15	0
	23	15	To Profit and Loss	13	12	5	6
See p. 27, Part II.					45	15	0
1753.			Dr. Manning and Company,				
July	4	9	To J. Daltera and Co.	10	2457	0	0
	23	15	To Cash	1	326	0	4
					2783	0	4
1753.			Dr. Henry Holt's Account curr.				
June	21	4	To J. Daltera and Co.	10	77	10	0
	30	7	To Abraham Morley's Sale	7	6	6	8
July	23	15	To Cash	1	381	17	6 $\frac{1}{4}$
See J. Williams.					465	14	2 $\frac{1}{4}$
1753.			Dr. James Gwynn,				
July	10	12	To Merchandize Account	4	12	15	0
1753.			Dr. Logwood,				
June	30	7	To Moses Gonfales	2	209	0	0
1753.			Dr. Jacob Sweet,				
July	16	12	To J. Daltera and Co.	10	100	0	0

1753.			Per Contra Cr.		£.	s.	d.
July	23	15	By Profit and Loss - - -	13	465	14	2½
N.B. The Dr. Side contains all you have received before and at balancing the Books, the Credit Side your Proportion of Gains during the Partnership as brought from Profit and Loss.							
					465	14	2½
1753.			Per Contra Cr.				
July	9	11	By Anthony Barlow - - -	7	7	0	0
	10	12	By Joseph Gwynn - - -	4	12	15	0
	17		By Nicholas Bourke - - -	8	10	10	0
	18	13	By J. Tredway - - -	7	15	10	0
					45	15	0
1753.			Per Contra Cr.				
July	5	9	By Heavy Money - - -	11	1014	19	4
	17	13	By Pymonto Account - - -	12	105	11	0
	22	14	By J. Daltera and Co. - - -	5	1662	10	0
					2783	0	4
1753.			Per Contra Cr.				
July	23	15	By Profit and Loss - - -	13	465	14	2½
See J. Williams.							
1753.			Per Contra Cr.				
July	19	13	By Cash - - -	1	12	15	0
1753.			Per Contra Cr.				
July	5	10	By J. Daltera and Co. Account current	5	209	0	0
1753.			Per Contra Cr.				
July	19	10	By Cash - - -	1	100	0	0



1753.		Dr. Jacob Jones's Sale per T. Blue,	£.	s.	d.
April	24	To Cash	1	12	8
July	3	To Sundry Accounts	304	14	0½
See W. Hall, Vol. 3.					
			316	15	8½
1753.		Dr. J. Daltera & Co. Acc. curr.			
July	5	To Sundry Accounts	2695	4	9½
	22	To Sundry Accounts	3596	7	11½
			6291	12	8½
1753.		Dr. Debts accountable,			
July	23	To Profit and Loss	13	40	10 5½
The Dr. Side of this Account contains only the Entry to make the Balance, the Credit Side all you gain by the Accounts Sales, in being accountable for the Payment of the neat Proceeds.					

1753.				Per Contra Cr.				L. s. d.			
April	29	1	By William Miller	-	-	2	21	12	6		
	30	1	Cash	-	-	1	16	17	6		
May	16	1	James Henley	-	-	6	9	9	9		
	19	2	William Meadows	-	-	6	6	0	8		
June	30	-	Cash	-	-	1	8	8	0		
	16	-	Holland and Crump	-	-	8	9	1	0		
	17	3	Abraham Fernandes	-	-	11	12	6	6		
	-	-	Francis Chapman	-	-	8	2	12	0		
	20	4	William Murray	-	-	11	3	12	0		
	-	-	Cash	-	-	1	9	10	0		
	21	5	William Hicks	-	-	2	3	5	0		
	27	-	William Hyde	-	-	11	23	19	0		
	28	6	James Henley	-	-	6	16	0	0		
	-	-	William Worthy	-	-	6	7	0	0		
	-	-	Holland and Crump	-	-	8	11	2	0		
	-	-	Nicholas Bourke	-	-	8	5	0	0		
	30	-	Moses Gonfales	-	-	2	15	14	0		
	-	7	William Miller	-	-	2	12	2	6		
	-	-	Harpur and Cole	-	-	6	6	5	0		
	-	-	Henry Hummer	-	-	12	2	16	0		
July	1	7	Holland and Crump	-	-	8	15	12	3 $\frac{1}{4}$		
	-	8	Patrick Taylor	-	-	8	36	7	6		
	-	-	Cash	-	-	1	11	9	11		
	2	-	William Miller	-	-	2	19	13	9		
	-	-	Edward Fisher	-	-	2	11	5	0		
	-	-	Merchandize Account	-	-	4	19	14	6		
								316	15	8 $\frac{1}{4}$	
1753.				Per Contra Cr.							
July	20	14	By J. Daltera's Sale	-	-	10	6291	12	8 $\frac{1}{2}$		
1753.				Per Contra Cr.							
July	19	13	By J. Percival and Co. Sale	-	-	9	40	10	5 $\frac{1}{4}$		

1753.			Dr. Harpur and Cole,	£.	s.	d.
June	16	3	To Abraham Morley's Sale -	7	23	17 0
	21	5	To J. Percival and Co. Sale -	9	45	0 0
	30	7	To J. Jones <i>per</i> True Blue -	5	6	5 0
July	1	8	To J. Daltera and Co. -	10	235	0 0
				310	2	0
1753.			Dr. William Worthy,			
May	11	1	To W. Hall <i>per</i> Mary -	3	17	8 0
June	20	4	To J. Daltera -	10	34	0 0
	28	6	To J. Jones <i>per</i> True Blue -	5	7	0 0
July	17	13	To J. Percival and Co. -	9	27	15 0
	23	15	To Cash -	1	3	8
				86	6	8
1753.			Dr. James Henley,			
May	16	1	To Sundry Accounts -	20	2	7
June	20	4	To J. Percival and Co. -	9	4	0 0
	28	6	To J. Jones <i>per</i> True Blue -	5	16	0 0
	30	7	To J. Percival and Co. -	9	13	0 0
July	2	8	To ditto -	18	1	3
	5	10	To ditto -	74	0	0
				145	3	10
1753.			Dr. William Meadows,			
May	19	1	To Sundry Accounts -	13	12	10 1/2
June	17	3	To J. Daltera and Co. Sale -	10	47	10 0
	19	4	To W. Hall <i>per</i> Mary -	3	4	10 0
July	5	9	To Sundry Accounts -	31	17	6
	10		To Abraham Morley <i>per</i> Lucea -	7	54	18 0
				152	8	4 1/2



1753.			Per Contra Cr.		£.	s.	d.
May	9	1	By J. Williams's Account current	4	15	1	3
July	20	14	By Cash	1	295	0	9
					310	2	0
1753.			Per Contra Cr.				
July	5	9	By J. Jones's Account current	13	86	6	8
1753.			Per Contra Cr.				
July	17	12	By Cash	1	145	3	10
1753.			Per Contra Cr.				
June	28	6	By W. Hall's Account current	11	114	3	5½
July	23	15	By Cash	1	38	4	11½
					152	8	4½

1753.			Dr. Ab. Morley's Sale per Lucea,		£.	s.	d.
May	27	2	To Cash	1	5	12	6
July	7	11	To Sundry Accounts		343	2	7½
					348	15	1½
1753.			Dr. James Roberts,				
July	8	11	To J. Percival and Co.	9	16	17	6
	20	14	To J. Daltera and Co.	10	50	0	0
					66	17	6
1753.			Dr. Anthony Barlow,				
July	8	11	To Sundry Accounts		66	0	0
	9		To ditto		8	15	0
					74	15	0
1753.			Dr. Jacob Tredway,				
July	8	11	To J. Daltera and Co.	10	48	0	0
	18	13	To Merchandize Accounts	4	15	10	0
					63	10	0
1753.			Dr. William Owen,				
July	8	11	To J. Percival and Co.	9	1	2	6
1753.			Dr. David Quin,				
July	10	12	To J. Daltera and Co.	10	64	0	0
1753.			Dr. William Arnold,				
July	16	12	To J. Percival and Co.	9	21	0	0

1753.			Per Contra Cr.		L.	s.	d.
May	30	1	By Cash	1	13	10	0
June	17	3	Harpur and Cole	6	23	17	0
	30	7	Henry Holt	4	6	6	8
			Holland and Crump	8	7	0	0
			Henry Hummer	12	3	10	0
July	1	8	Francis Chapman	8	130	18	5½
	2		William Miller	2	14	0	0
	4	9	Ditto		12	0	0
			Cash	1	17	10	0
	5	10	William Meadows	6	54	18	0
	6		John Curtin	13	51	10	0
	7		Merchandize Account	4	13	15	0
					348	15	1½
1753.			Per Contra Cr.				
July	20	14	By Cash	1	66	17	6
1753.			Per Contra Cr.				
July	17	13	By Cash	1	74	15	0
1753.			Per Contra Cr.				
July	20	14	By Cash	1	63	10	0
1753.			Per Contra Cr.				
July	19	13	By Cash	1	1	2	6
1753.			Per Contra Cr.				
July	17	13	By Cash	1	64	0	0
1753.			Per Contra Cr.				
July	20	14	By Cash	1	21	0	0



1753.		Dr. Patrick Taylor,		£.	s.	d.
June	7	2	To J. Percival per Tryton	9	14	19 0
	28	6	To ditto		3	0 0
July	1	8	To J. Jones per True Blue	5	36	7 6
	7	11	To J. Percival and Co.	9	145	0 0
	21	14	To Cash	1	233	3 6
				432	10	0
1753.		Dr. Francis Chapman,				
June	9	2	To J. Percival and Co. Sale	9	50	0 0
	17	3	To Sundry Accounts		56	13 0
	27	5	To Sundry Accounts		487	0 0
July	1	8	To Abraham Morley per Lucea,	7	130	18 5½
				724	11	5½
1753.		Dr. Nicholas Bourke,				
June	16	2	To J. Daltera and Co.	10	129	10 0
	28	6	To Sundry Accounts		12	16 0
July	1	7	To J. Daltera and Co.	10	329	0 0
	7	11	To J. Daltera and Co.	10	584	0 0
	17	12	To Merchandize Account	4	10	1 0
	23	15	To Cash	1	247	7 1½
				1313	3	1½
1753.		Dr. Holland and Crump,				
June	16	2	To J. Jones per T. Blue	5	9	1 0
	28	6	To J. Jones per T. Blue	5	11	2 0
	30	7	To Abraham Morley per Lucea	7	7	0 0
July	1	7	To J. Jones per T. Blue	5	15	12 3½
	6	10	To Sundry Accounts		150	0 0
	16	12	To J. Daltera and Co.	10	70	0 0
	2	14	To Cash	1	297	14 6½
				560	9	9½

1753.		Per Contra Cr.		L.		s.		d.	
June	28 6	By Rum Account	- - -	13	432	10	0		
1753.		Per Contra Cr.							
June	27 5	By Sugar Account	- - -	12	352	11	9½		
July	5 10	By J. Daltera and Co. Account current	- - -	5	184	17	6		
	23 15	By Cash	- - -	1	187	2	1½		
				724		11	5½		
1753.		Per Contra Cr.							
July	5 10	By J. Daltera's Account current	- - -	5	360	5	3½		
	21 14	By J. Percival and Co.	- - -	3	350	0	0		
	22 -	By J. Daltera and Co.	- - -	5	602	17	10½		
				1313		3	1½		
1753.		Per Contra Cr.							
July	5 10	By J. Daltera and Co. Account current	- - -	5	560	9	9½		

[illegible]

[ 9 ]

1753

Per Contra Cr.

L. s. d.

June

7	2	By	Cash	1	50	0	0
	2		Patrick Taylor	8	14	19	0
9	2		Sundry Accounts		62	14	0
16	3		William Murray	11	2	1	8
17			William Hyde	11	6	1	0
19	3		Cash	1	45	0	0
20	4		William Hicks	2	44	10	0
			Cash	1	3	0	0
			James Henley	6	4	0	0
			Cash	1	3	0	0
21	5		Harpur and Cole	6	45	0	0
27			Francis Chapman	8	29	0	0
			Edward Fisher	2	3	0	0
			Henry Hummer	12	6	5	0
28	6		William Hicks	2	37	0	0
			Bills receivable	12	50	0	0
			Patrick Taylor	8	3	0	0
28	6		Nicholas Bourke	8	7	16	0
30	7		Moses Gonfales	2	79	16	0
			James Henley	6	13	0	0
			Henry Hummer	12	38	0	0
July	2	8	James Henley	6	18	1	3
			Moses Gonfales	2	34	0	0
			William Hicks	2	65	0	0
4	9		Edward Fisher	2	156	10	0
			William Meadows	6	31	5	0
5	10		James Henley	6	74	0	0
6			Henry Hummer	12	35	17	6
			Holland and Crump	8	100	0	0
7	11		Patrick Taylor	8	145	0	0
8			James Roberts	7	16	17	6
			Anthony Barlow	7	6	0	0
			William Owen	7	1	2	6
9			Anthony Barlow	7	1	15	0
11	12		William Miller	2	5	10	0
			William Arnold	7	21	0	0
17			Cash	1	8	17	6
			Cash	1	12	0	0
			William Worthly	6	27	15	0
			Cash	1	8	0	0
18			Henry Edwards	13	21	10	0
			Cash	1		12	6
			William Hyde	11	10	0	0
19			Cash	1	3	0	0

1350 16 5

L 1



1753.

Dr. Joseph Daltera & Co.

£.

s.

d.

July

20

14

To Sundry Accounts

7164

6

0

7164

6

0

The Debtor Side of this, and every other Sale in the Ledger, contains the Charges of Freight, &c. Commissions, and the Amount of the neat Proceeds or what you owe: and must always be equal to the Amount on the Credit Side. See p. 14. of the Journal.

1753.			Sale per Indian Prince Cr.		£.	s.	d.
June	16	2	By Cash	-	1	50	0
		2	Nicholas Bourke	-	8	129	10
		3	Bonds	-	11	1069	0
			Cash	-	1	30	0
	17		William Meadows	-	6	47	10
			Francis Chapman	-	8	50	0
	20	4	Henry Marr	-	11	44	10
			William Worthy	-	6	34	0
	21		Henry Holt Account current	-	4	77	10
	27	5	Francis Chapman	-	8	458	0
			Abraham Fernandes	-	11	240	0
	28		Heavy Money	-	11	237	6
		6	Bills receivable	-	12	65	0
	30	7	Edward Fisher	-	2	50	0
			Henry Hummer	-	12	30	0
July	1		Nicholas Bourke	-	8	329	0
	2	8	Harpur and Cole	-	6	235	0
	4	9	Manning and Co.	-	4	2457	0
			Moses Gonfales	-	2	388	0
	7	10	Holland and Crump	-	8	50	0
		11	Nicholas Bourke	-	8	584	0
	8	11	Anthony Barlow	-	7	60	0
			Jacob Tredway	-	7	48	0
	10	12	David Quin	-	7	64	0
	16		Jacob Sweet	-	4	100	0
			Holland and Crump	-	8	70	0
	18	13	William Hyde	-	11	47	0
	20	14	Sundry Accounts	-		120	0
					7164	6	0
<p>This Side of every Sale contains the Sundry Persons and Things accountable to you for the several Goods delivered, and must always be the same Amount as in the Sales Book, of which this is a Counter-part. See Sales-Book, p. 5.</p>							

1753.			Dr. Bonds,	£.	s.	d.
June	16	3	To J. Daltera and Co. Sale	10	1069	0 0
The Dr. Side of this Account shows all the Bonds you receive, the Credit Side the Principal you receive in Discharge of them.						
1753.			Dr. William Murray,			
June	16	3	To J. Percival per Tryton	9	2	1 8
	20	4	To Sundry Accounts		7	7 0
					9	8 8
1753.			Dr. Henry Marr and Co.			
June	17	3	To W. Hall per Mary	3	4	16 0
	20	4	To J. Daltera and Co.	10	44	10 0
					49	6 0
1753.			Dr. Abraham Fernandes,			
June	17	3	To J. Jones per True Blue	5	12	6 6
	27	5	To J. Daltera and Co.	10	240	0 0
July	23	15	To Cash	1	232	13 6
					485	0 0
1753.			Dr. William Hyde,			
June	17	3	To J. Percival's Sale	9	6	1 0
	20	4	To W. Hall per Mary	3	8	5 0
July	27	5	To J. Jones's Sale	5	23	19 0
	18	13	To Sundry Accounts		57	0 0
					95	5 0
1753.			Dr. Heavy Money,			
June	28	5	To J. Daltera and Co. Sale	10	237	6 0
July	5	9	To Manning and Co.	4	1014	19 4
					1252	5 4
1753.			Dr. W. Hall's Account current,			
June	28	6	To Sundry Accounts		121	4 2

1753.			Per Contra Cr.		L.	s.	d.
July	16	12	By Cash	1	1069	0	0
1753.			Per Contra Cr.				
July	17	13	By Cash	1	9	8	8
1753.			Per Contra Cr.				
July	20	14	By Cash	1	49	6	0
1753.			Per Contra Cr.				
July	10	12	By Fustic Account	2	485	0	0
1753.			Per Contra Cr.				
July	20	14	By Cash	1	95	5	0
1753.			Per Contra Cr.				
July	5	10	By J. Daltera and Co. Account current	5	1252	5	4
1753.			Per Contra Cr.				
July	21	5	By W. Hall per Mary	3	121	4	2



1753.			Dr. Commission and Storage,	£.	s.	d.
June	23	15	To Cash - - - - -	1	54	0
			To Profit and Loss - - - - -	13	892	15
			To the Credit of this Account is carried 8 per Cent. for the Sale of Goods (to say) 5 per Cent. for Commission, and 3 per Cent. for Storage.			
			The Debtor Side contains what Payments you have made for Hire of Stores, which being subtracted from the Credit gives the Gain.			
					906	15
						4
1753.			Dr. Henry Hummer,			
June	27	5	To Sundry Accounts - - - - -		6	7
	30	7	To ditto - - - - -		74	6
July	6	10	To J. Percival and Co. - - - - -	9	35	17
	23	15	To Cash - - - - -	1	173	3
						0
					289	14
						0
1753.			Dr. Sugar Account,			
June	28	5	To Francis Chapman - - - - -	8	352	11
						9½
1753.			Dr. Pymonto Account,			
July	17	13	To Manning and Co. - - - - -	4	105	11
						0
1753.			Dr. Bills receivable,			
June	28	6	To Sundry Accounts - - - - -		115	0
						0
1753.			Dr. Ab. Morley & Co. Acc. curr.			
July	8	11	To Sundry Accounts - - - - -		310	5
						1½

1753.		Per Contra Cr.		L.	s.	d.
June	21	5	By W. Hall per Mary	3	11	4
July	3	9	By J. Jones per True Blue	5	25	6
	5	—	By J. Jones's Account current	13	12	19
	5	10	By J. Daltera and Co.	5	128	6
	7	11	By Abraham Morley's Sale	7	27	18
	8	11	By Abraham Morley's Account current	12	14	19
	19	13	By J. Percival and Co.	9	108	1
	20	14	By J. Daltera and Co.	10	358	4
	21	—	By J. Percival and Co.	3	48	12
	22	—	By J. Daltera's Account current	5	171	5
				906	15	4
1753.		Per Contra Cr.		L.	s.	d.
July	8	11	By Abraham Morley's Account current	12	289	14
						0
1753.		Per Contra Cr.		L.	s.	d.
July	21	14	By J. Percival and Co.	3	352	11
						9½
1753.		Per Contra Cr.		L.	s.	d.
July	22	14	By J. Daltera's Account current	5	105	11
						0
1753.		Per Contra Cr.		L.	s.	d.
July	10	12	By Cash	1	115	0
						0
1753.		Per Contra Cr.		L.	s.	d.
July	7	11	By Abraham Morley's Sale	7	310	5
						1½

1753.		Dr. Profit and Loss,		£.		s.		d.	
July	7	10	To J. Curtin	13	2	21	6		
	23	15	To Sundry Accounts		93	8	4		
The Debit of this Account being subtracted from the Credit gives the net Gain, which is proportionally carried to the Credit of the several Partners Accounts current at balancing the Books.									
					933	19	10		
1753.		Dr. Account of Abatement,							
July	23	15	To Profit and Loss	13		1	3		
1753.		Dr. J. Jones's Account current,							
June	5	9	To Sundry Accounts		272	15	2		
1753.		Dr. Rum Account,							
June	28	6	To Patrick Taylor	8	432	10	0		
1753.		Dr. Henry Edwards,							
July	18	13	To J. Percival and Co.	9	21	10	0		
1753.		Dr. Cotton Account,							
June	28	6	To William Miller	2	94	13	6		
1753.		Dr. John Curtin,							
July	6	10	To Abraham Morley's Sale	7	51	10	0		

1753.			Per Contra Cr.		£.	s.	d.
June	27	5	By Henry Hummer - - -	12		2	6
	28	6	By W. Hall's Account current - - -	11	5	15	6
July	3	9	By W. Meadows - - -	6		12	6
	16	12	By Cash - - -	1	7	2	6 $\frac{1}{2}$
	23	15	By Sundry Accounts - - -	-	920	6	10
					933	19	10 $\frac{1}{2}$
1753.			Per Contra Cr.				
June	28	6	By W. Hall's Account current - - -	11		0	2 $\frac{3}{4}$
	-	-	By J. Jones ditto - - -	13		0	5 $\frac{3}{4}$
July	21	14	By J. Percival's Account current - - -	3		0	4 $\frac{1}{4}$
	22	-	By J. Daltera ditto - - -	5		0	2
						1	3 $\frac{1}{4}$
1753.			Per Contra Cr.				
June	3	9	By J. Jones's Sale - - -	5	272	15	2 $\frac{1}{4}$
1753.			Per Contra Cr.				
July	22	14	By J. Daltera and Co. - - -	5	432	10	0
1753.			Per Contra Cr.				
July	20	14	By Cash - - -	1	21	10	0
1753.			Per Contra Cr.				
July	21	14	By J. Percival's Account current - - -	3	94	11	6
1753.			Per Contra Cr.				
July	7	10	By Sundry Accounts - - -	-	51	10	0



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# SALES BOOK, 1753.

D.

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M.

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P.

Peterson, Joseph and Co. for Tipton

OF

OF

# BOOK-KEEPING

IN A

Wharf or Plantation.

N a



BOOK-PILING



IN A

Wharf or Plantation.

N

O F

## BOOK-KEEPING, &amp;c.

**A** Man who is capable of managing a Set of Books by double Entry, must be supposed able to form them for any Concern ; so the Methods before delivered, being well understood, those for a Wharf or Plantation are easily attained ; the Difference being only in the Form of the subsidiary Books, from which Books the Waste-Book is formed, and from thence carried into the Journal and Ledger, in the same Manner as practised in Merchandize, or Factorage.

The chief subsidiary Book, used in a Wharf, is commonly termed the WHARF-BOOK. Serving to their Waste-Book, the same as the Memorandum-Book does to that in Factory, containing all the Goods landed at, and shipped from, the Wharf every Day, which is nightly entered into the Waste-Book.

All Goods that are landed as Imports from *Europe*, &c. are entered in the Wharf-Book, by mentioning only the Marks and Package, without any Regard to the Goods they contain ; and

the Factor charged with the Wharfage thereof: And that the Wharfinger may know to whom to charge the Goods landed, the Factor, on the Arrival of a Cargo, gives him a Paper, containing the Marks of all the Goods he is to receive from that Ship, taken from the Captain's *Manifest*: Suppose, for Example, *J. Jones* gives *W. H. R. S.* and *S. N.* as the Marks of Goods to be landed from Ship *Succefs*; and *Henry Kanner*, another Factor, gives *O. R.* for his Mark; then if 10 Boxes marked *R. S.* 3 Bales, 1 Chest, 6 Jugs, 5 Puncheons, and 12 Firkins marked *O. R.* 9 Barrels Beef, 1 Bale, 6 Anchors, 2 Grapnels, marked *S. N.* 12 *West-India* Barrels *W. H.* are landed, the Entry of these Goods will appear in the Wharf-Book as under :

*Kingston Jamaica, Nov. 19, 1753.*

\* Ex. Ship *Succefs*.

*R. S.* 10 Boxes, *J. Jones*.

*O. R.* 3 Bales, 1 Chest, 6 Jugs, 5 Puncheons,  
12 Firkins, *Henry Kanner*.

*S. N.* 9 Barrels, 1 Bale, 6 Anchors, 2 Grap-  
nels, *J. Jones*.

*W. H.* 12 *West-India* Barrels, *J. Jones*.

As soon as the Clerk has made this Entry, the Goods are ordered to be rolled to their respective Owners, and at Night the above Entry is carried into the Waste-Book, by debiting the several Persons for Goods landed that Day, to

3

Wharfage

\* Ex. means *from*.

Wharfage Account, and then carried into the Ledger.

In regard to landing and shipping Produce, (*i. e.*) Sugar, Rum, Pymento, Cotton, &c. &c. there is some little Variation on account of *writing them off*; and the Trouble of keeping an Account of the Gross, Tare, and Neat, of the several Goods: Because some Goods, Sugars in particular, waste by being a long Time on the Wharf, and are often obliged to be filled up before shipped, which alters their original Weight; and frequently go through several Hands, while they lay on the Wharf: For a Factor may take Sugars for a Debt, which he has no immediate Occasion for, and sell them to another, who disposes of them to a Third, &c. Therefore if *H. Holt* has, *July 4*, 10 Hogsheads of Sugar, on the Wharf, marked *S. O.* they will be mentioned in the Wharf-Book thus,

*S. O.* 10 Hogsheads Sugars, *H. Holt*.

*Holt* sells these Sugars, *July 7*, to *J. James*, who, on Sale thereof, orders the Wharfinger to *write off* his 10 Hogsheads of Sugar to *J. James*, thereby becoming the Property of the said *James*, which will be entered thus in the Wharf-Book,

*S. O.* 10 Hogsheads Sugar from *Holt* to *James*.

*J. James*, *July 12*, orders these Sugars to be *wrote off* to *Jacob Tonson*, to whom he sells them; which, in the *Wharf-Book*, will make another Entry of

*S. O.* 10 Hogsheads Sugar from *James* to *Tonson*.

*James Tonson*, *July 16*, orders them to be  
turned



turned up, marked *L. T.* and shipped on Board the *Nonfuch*, which makes another Entry.

*S. O.* 10 Hogsheads Sugar from *J. Tonson* on Board the *Nonfuch*, remarked *J. T.* Weight, viz.

C. q. lb.				C. q. lb.			
No. 1	14	1	14	Tare	110	No. 6	15 2 18
2	15	1	17		114	7	14 1 16
3	15	1	16		114	8	15 2 20
4	14	1	19		114	9	15 1 16
5	13	2	18		112	10	15 0 11

From this Weight in the Wharf-Book, the Factor draws his Invoice of the Goods shipped Home, (*which is now commonly done on the Back of the Bill of Lading*;) for as they have not so good a Conveniency for weighing the large Commodities, that heavy Work is commonly done under the Direction of the Wharfinger, by the Wharf Negroes.

Every Time these Sorts of Goods are *wrote off*, some bring them into a Book called the WHARF LEDGER, which renders them more conspicuous, when they have Occasion to be referred to, which is frequently the Case; the Form of which Books is as follows:

*Kingston Jamaica, 1753.*

SUGARS.

Month	Marks	Hogheads	Tierces	To whom belonging.			On whom shipped:
June 4	S. O.	10		H. Holt	July 7	July 12	July 16
					J. James	J. Tonson	the Nonfuch,
							Capt. Hay,
							J. T.

By

By this Method you discover at one View who is the last Proprietor of the Commodity, and on whom shipped, which is sooner understood than turning over the Wharf-Book, which will take up much Time, for here every transferrable Commodity has a Title as *Sugar, Rum, Pymento, Cotton, Mahogany, &c.* by means of which, it is easy to discover how many of each have been rolled on your Wharf, and serves as a Check-Book on the others. The last Person is always the present Proprietor of the Commodity, and is answerable for the Wharfage, who, in this Example, is *Jacob Tonson*.

The Form of these two Books is the most material Thing worthy Notice, which is easy understood and soon rendered familiar by Practice.

#### Of PLANTATION-BOOKS.

These are under the Direction of the *Overseer*, and generally kept without any Regard to double Entry, containing only an Account of the Produce sent to Market, and Provisions expended; but it would not be amiss, was the Overseer to study the Nature of Double-Entry as well as planting; thereby making himself acquainted with what would give his Employer as much Satisfaction, as his Care of the Crop.

If either the *Overseer* or *Plantation Clerk* have an Inclination to become acquainted with the Method of Double-Entry, what I have before given will be sufficient to inform them; and shall therefore only here treat on such Books, as  
are

are at this Time commonly used in the Plantations; as the *Boiling-House-Book*, which contains an Account of every Hoghead of Sugar that is potted; together with the Date, and subscribed by the *White-Man* on Duty, and weekly delivered to the Overseer, who examines it. In like manner, is the *Still-House-Book*, in which every Still drawn off, and every Cann of Proof-Rum produced, is inserted; together with the Date, and subscribed to, weekly as above, serving as a Check, or Counter-part of the Plantation Accounts, and is commonly produced to the Proprietor's Attorney, or transmitted to the Proprietor himself in *England*.

The *Plantation-Book* contains an Account of all Sugars, Rum, &c. rolled off the Plantation, and to whom delivered; an Account of all the Provisions received, and from whom; of the Strength of the Plantation in white and black Slaves, &c. but as these Things are not conducted by Double-Entry, one Specimen of their Method will, I believe, be sufficient.

SWAN Plantation, Jamaica, 1753.

---

Dr.	James Ham,	Per Contra
To 1 Hhds. Sugar wt. 14 C. 2 qrs.		By 6 Barrels Beef
18 lb. neat at 32s. 6d.		2 Barrels Pork.
To 1 Puncheon Rum 217 Gall.		
at 2s. 6d.		

---

In the above Manner their Books are generally conducted, with only the Assistance of a Waste-Book,



Book, which is indeed but a Memorandum-Book, for this Account of *Ham* is opened in the Plantation Ledger, and on the Dr. Side is wrote, To 1 Hhd. Sugar, &c. and by-and-by when they give him 1 Puncheon of Rum, write, To 1 Pun. of Rum, not making a Double-Entry, by turning to the Account of Rum or Sugar; in like manner when they receive Beef from *James Ham*, they only write, By 6 Barrels of Beef, &c. but were they to open *General-Accounts*, and conduct them by Double-Entry, there should be an Account of Sugar, an Account of Rum, Account of Provisions, &c. And all Provisions that were received into a Plantation should be weighed at receiving, and headed in a Book, the same manner as a Sale, with the Name of each Slave, to whom any was given with the Weight. So that by taring the Cask and Liquor you could judge to a Pound of Provision: A Method I know not much practised, but I believe would not a little contribute to the Profit of the Proprietor was it put in execution.

*Planters* think any thing fit for a *Plantation Clerk*, that can write and cast Accompts, and in fact, as times at present are in the *West-Indies*, they make *any thing* a Clerk; for if a Man is recommended to a Factor, who in Point of Honour is obliged to patronize him, and he finds his Abilities but indifferent, he provides for the young Man both in Pleasure and Experience, by recommending him to the Freedom of a Plantation Imprisonment, where he may remain many Years, and know no more of Trade and keeping

O o

Books



Books than at his first Arrival : For the Overseers who estimate the Force of their Understanding, by that of their Power, will persist in having the Books continued the OLD WAY, against all Remonstrances, to the contrary.

I am the most surpris'd that Planters will receive People of those indifferent Capacities into their Estates, unless it be that £ 20 *per Annum*, will satisfy these voluntary Exiles, where a capable Man who is at *Kingston* will receive £ 150.

Were these Gentleman to have able Clerks, give them good Salaries, retrench the *insolent* Authority of some of the Overseers, and make the Clerk instead of a Dependant a Companion, allow the Books to be conducted with the Propriety of Double-Entry, what would not be saved? For Books managed in this Manner cannot admit of dishonest Practices, and the Overseer, though a chief Agent, may not be Proof against accepting what may turn to his Profit. I mention this, that as no Estates are so expensive as the *American* Plantations, and where they go the nearest Way to save Charges, I believe by advancing that Expence, it would be soon demonstrated, that much may be saved in the Plantation, and probably more than may be immediately imagined.

8 OC 63

THE

Henry Marr and Co.	32	3	2	1	at 32 s.	9	16	4
Cash - - - -	-	-	-	-	at 25 s.	4	16	0
Cash - - - -	-	2	5	3	at 32 s. a 26 s.	2	10	0
Francis Chapman	-	-	3	-	at 27 s.	9	16	0
William Meadows	-	2	1	-	at 32 s. a 26 s.	4	10	0
Cash - - - -	-	6	-	-	at 32 s.	4	10	0
William Murray	-	-	3	-	at 25 s.	3	15	0
Cash - - - -	-	-	-	3	at 24 s.	8	6	0
William Hyde	-	5	-	-	at 33 s.	5	0	0
Cash - - - -	-	4	-	-	at 30 s.	6	0	0
Lost in Weight	61	-	-	-	-	-	-	-
	8	1747	10	28	-	6	8	7

£ 140 8 7½

CHARGES, viz.

To Cash paid Captain Tedball Freight	-	-	6	2	6	19	4	5½
To Wharfage and Negrohire	-	-	1	17	3	121	4	2
To Commission and Storage at 8 per Cent.	-	-	11	4	8½			
To William Hall and Co. Acc. curr. for neat Proceeds when rec.	£							

Errors Excepted.

Kingston Jamaica, June 31, 1753.

Sent per Anfon, William Jones.

WILLIAMS and HOLT.

( 1 )

Kingston Jamaica, 1753.

WILLIAM HALL and Co. Sale, per Mary, John  
Tedball Master, from London.

		Cordage		Hoes							
		8 Coil	1747 lb.	10 Kegs Vinegar	Broad	narro.					
				28 Dozen	6 Single	27 Dozen	6 Single				
1753.								£.	s.	d.	
Mar.	19	1	Bx Cash					5	0	0	
	27	—	Moses Gonfales	3	475	10	—	13	1	3	
	4	—	Cash	—	—	—	—	12	10	0	
April	9	—	Ditto	—	—	2	—	3	4	0	
	17	—	William Hicks	1	225	—	—	15	15	9	
	11	2	William Worthy	—	—	6	—	17	8	0	
May	16	—	James Henley	2	387	—	—	10	12	10	
	19	—	William Meadows	1	278	—	—	7	12	10 $\frac{3}{4}$	
	30	—	Cash	—	—	9	—	9	19	6	
	16	3	Cash	1	321	—	—	9	9	4 $\frac{1}{2}$	
June	17	4	Henry Marr and Co.	—	—	3	—	4	16	0	
			Cash	—	—	—	—	2	10	0	

		Cordage		Hoes							
		8 Coil	1747 lb.	10 Kegs Vinegar	Broad	narro.					
				28 Dozen	6 Single	27 Dozen	6 Single				
1753.								£.	s.	d.	
Mar.	19	1	Bx Cash					5	0	0	
	27	—	Moses Gonfales	3	475	10	—	13	1	3	
	4	—	Cash	—	—	—	—	12	10	0	
April	9	—	Ditto	—	—	2	—	3	4	0	
	17	—	William Hicks	1	225	—	—	15	15	9	
	11	2	William Worthy	—	—	6	—	17	8	0	
May	16	—	James Henley	2	387	—	—	10	12	10	
	19	—	William Meadows	1	278	—	—	7	12	10 $\frac{3}{4}$	
	30	—	Cash	—	—	9	—	9	19	6	
	16	3	Cash	1	321	—	—	9	9	4 $\frac{1}{2}$	
June	17	4	Henry Marr and Co.	—	—	3	—	4	16	0	
			Cash	—	—	—	—	2	10	0	







*Kingston Jamaica, 1753.*

[illegible]











JOSEPH PERCIVAL and Co. Sale, per Tryton, George Dolphin  
*Master from* Bristol, Cork, and Madeira.

1753.		BY		Cath		June		July	
7	2	1	1	1	1	1	1	1	1
9	3	1	1	1	1	1	1	1	1
16	3	1	1	1	1	1	1	1	1
17	4	1	1	1	1	1	1	1	1
19	5	1	1	1	1	1	1	1	1
20	5	1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
		1	1	1	1	1	1	1	1
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		1	1	1	1	1	1	1	1
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		1	1	1	1	1	1	1	1
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		1	1	1	1	1	1	1	1
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		1	1	1	1	1	1	1	1
		1	1	1					





Kingston Jamaica, 1753.

JOSEPH DALTEA and Co. Sale, per Indian Prince, William Mean-  
well Master, from Bristol and Africa.

## NEGROES.

63 Men.

68 Boys.

37 Women.

29 Girls.

1753.

f. s. d.

June

16 3

By Cash

Nicholas Bourke

Bonds

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T H E  
A P P E N D I X.

**B**ILLS of Exchange between the *West-Indian* Islands and *Europe*, are commonly drawn at *Sixty Days*, a Set of which consists of always 3, and sometimes 4 Bills, one of them remaining in the Hands of the Remitter; and the others are dispatched by different Vessels to the Person in whose Favour they are drawn or indorsed.

The Course of Exchange with *Jamaica*, has been fluctuating some Years between 40 and 45 *per Cent.* but for the most part fixes at 40; being nearest 1 *Par.* 46 Rials or £ 1 8s. 9d. Currency being in Value about a Guinea Sterling.

As there are so many Books already extant, that abound with Forms of Bills of Exchange, promissary Notes and other Matters; some of which are rather trifling than essential: I shall content myself with giving *one* Example of the Method of drawing Bills of Exchange in *America*, viz.



Kingston Jamaica, Dec. 5, 1753.

Exch. at 40 per Cent. for £ 200 Sterling.

Gent.

Sixty Days after Sight, this my first of Exchange, \* *Second and Third of the same unpaid*, pay to Edmund Hyde, Esq; or Order, Two-hundred Pounds Sterling, Value of him received, and place the same to Account, as *per Advice* from

Your humble Servants,

To Mess. Hill & Smith  
Merchants, London.

Williams and Holt,

When a Bill is in this Manner drawn *with Advice*; a Letter is annexed to the Bill, advising the Party thereof; but the more general Method of drawing them (by those who negotiate largely this Way) is *without further Advice*.

That the Reader may have a better Idea of the *Exchange*, I have here given a Table containing the Value of *Spanish, British, &c.* Coins in *Jamaica* Currency, very useful to Traders there, for the ready Estimation of the Money they receive in, Exchange for their Goods.

\* Drawing your SECOND Bill, mention *First and Third unpaid*, and drawing your THIRD mention *First and Second*.

A TABLE

A TABLE of Exchange of Rials, Dollars, Pistoles, Moidores, Guineas, and Portugal Pieces into Jamaica Money.

No.	Rials l. s. d.	Dollars l. s. d.	Pistoles l. s. d.	Moidores l. s. d.	Guineas l. s. d.	Johannes's l. s.
1	7½	6 3	1 3 9	1 18 9	1 8 9	2 10
2	1 3	12 6	2 7 6	3 17 6	2 17 6	5
3	1 10½	18 9	3 11 3	5 16 3	4 6 3	7 10
4	2 6	1 5	4 15	7 15	5 15	10
5	3 1½	1 11 3	5 18 9	9 13 9	7 3 9	12 10
6	3 9	1 17 6	7 2 6	11 12 6	8 12 6	15
7	4 4½	2 3 9	8 6 3	13 11 3	10 1 3	17 10
8	5	2 10	9 10	15 10	11 10	20
9	5 7½	2 16 3	10 13 9	17 8 9	12 18 9	22 10
10	6 3	3 2 6	11 17 6	19 7 6	14 7 6	25
11	6 10½	3 8 9	13 1 3	21 6 3	15 16 3	27 10
12	7 6	3 15	14 5	23 5	17 5	30
13	8 1½	4 1 3	15 8 9	25 3 9	18 13 9	32 10
14	8 9	4 7 6	16 12 6	27 2 6	20 2 6	35
15	9 4½	4 13 9	17 16 3	29 1 3	21 11 3	37 10
16	10	5	19	31	23	40
17	10 7½	5 6 3	20 3 9	32 18 9	24 8 9	42 10
18	11 3	5 12 6	21 7 6	34 17 6	25 17 6	45
19	11 10½	5 18 9	22 11 3	36 16 3	27 6 3	47 10
20	12 6	6 5	23 15	38 15	28 15	50
30	18 9	9 7 6	35 12 6	58 2 6	43 2 6	75
40	1 5	12 10	47 10	77 10	57 10	100
50	1 11 3	15 12 6	59 7 6	96 17 6	71 17 6	125
60	1 17 6	18 15	71 5	116 5	86 5	150
70	2 3 9	21 17 6	83 2 6	135 12 6	100 12 6	175
80	2 10	25	95	155	115	200
90	2 15 3	28 2 6	106 17 6	174 7 6	129 7 6	225
100	3 2 6	31 5	118 15	193 15	143 15	250
200	6 5	62 10	237 10	387 10	287 10	500
300	9 7 6	93 15	356 5	581 5	431 5	750
400	12 10 0	125	475	775	575	1000
500	15 12 6	156 5	593 15	968 15	718 15	1250
600	18 15	187 10	712 10	1162 10	862 10	1500
700	21 17 6	218 15	831 5	1356 5	1006 5	1750
800	25	250	950	1550	1150	2000
900	28 2 6	281 5	1068 15	1743 15	1293 15	2250
1000	31 5	312 10	1187 10	1937 10	1437 10	2500

EXPLA-

## EXPLANATION.

The first Column contains the Number of each Coin from 1 to 1000, the second Column contains *Rials*, the third *Pistoles*, &c. So would you know how much is 1 Rial, 1 Pistole, &c. Look in the first Column for the Figure 1, and in the same Line under the Word *Rials* you find  $7\frac{1}{2}d.$  and under the Word *Pistoles* £1 3s. 9d. and so of the rest, that should you receive 6 *Guineas*, 5 *Pistoles*, and 7 *Dollars*, the Method to find how much that makes in *Jamaica* Pounds, Shillings, and Pence is as follows, Look in the first Column for the Figure 6, and against that, under the Word *Guineas*, you find £8 12s. 6d. then against the Figure 5, under the Word *Pistoles*, you find £5 18s. 9d. and against the 7, under the Word *Dollars*, you find £2 3s. 9d. which added together makes £16 15s. 0d. *Jamaica* Money.

N. B. A Double Doubloon is 4 Pistoles, therefore if it should be required to find the Value of that Money, they must first be reduced to Pistoles.

Of



## Of Drawing an ACCOUNT SALES.

There are two Methods of Drawing an *Account Sales*, the first is making a Copy of the Sale itself from the Sales-Book, without any other Alteration than the Title. (See *Abraham Morley's Sale* Page 3.) only this is to be observed, that when Things are sold at *Vendue*\*, or taken to yourself, in the Sale you render home they are to be mentioned Cash, as the Parcel of *Shoes* sold at *Vendue*, against which is the Name of *John Curtin*, and the 5 Pieces of *Sail-Cloth*, which is mentioned as *Merchandize Account*. Again, the third Entry in *J. Daltera's Sale*, Page 5. is Bonds for *Negroes* to the Amount of £ 1069, and *June 28*, in the same Sale, Bills receivable are also mentioned, for Slave's Value £ 65 both which must be rendered in the Name of the Person who gave the Bond and Notes, *i. e.* instead of the Word Bonds write *Manning and Co.* and instead of Bills receivable, *William Mondazer*, he being the Person who gave the Bill, but had these Bonds or Bills been received, it would then be the same Thing if you mentioned Cash: Again, where *Sundry Accounts* are mentioned in a Sale, as the last Entry in *Daltera's Sale*, the Name of the Persons who make the Sundry Accounts are to be expressed in the stead, as in Page 14 of the Journal, you will find that Entry to consist of *Cash* for 4, and *James Roberts* for 6 *Negroes*. The other Method of Drawing an Account Sales is as follows, and by many preferred to the foregoing.

Kingston

\* A Name used there for Auction.



Kingston Jamaica, 1753.

Account Sales of Merchandize imported in the Lucia, William Jacobs Master,  
from London, on the proper Account and Risque of Mess. Abraham Morley and  
Co. Merchants there, viz.

1753.

		10 wt. 670 lb. Boxes Candles.			
May 30	B y Cash	-	4	260 at 12d. Boxes 21. 6d.	- 13 10 0
June 17	Harpur and Cole	-	4	264 at 10d. ditto 21. 6d.	- 11 10 0
30	Henry Holt	-	2	146 at 10d. ditto 21. 6d.	- 6 6 8

10 670

21 Pieces Sail-Clath.

June 30	Holland and Crump	-	2	at 70s.	- 7 0 0
—	Henry Hummer	-	1	-	- 3 10 0
July 2	William Miller	-	4	70s.	- 14 0 0
4	Ditto	-	4	60s.	- 12 0 0
—	Cash	-	5	70s.	- 17 10 0
6	Cash	-	5	55s.	- 13 15 0

21

July 1	Francis Chapman	-	1	Still & Worm adv. 75 per Cent.	130 18 5½
14 Pair of Boots					
June 17	Harpur and Cole	-	2	47s. 6d.	- 4 15 0
July 3	William Meadows	-	12	40s.	- 24 0 0

14

72 Pair Mens Shoes.

June 17	Harpur and Cole	-	6	10s.	- 3 0 0
July 5	William Meadows	-	19	9s.	- 8 11 0
6	Cash	-	47	at Vendue	- 21 10 0

72

24 Pair Boys Shoes.

June 17	Harpur and Cole	-	4	8s.	- 1 12 0
July 5	William Meadows	-	14	7s. 6d.	- 5 5 0
6	Cash	-	6	at Vendue	- 1 0 0

24

72 Pair Mens Pumps.

June 17	Harpur and Cole	-	2	12s.	- 1 4 0
July 5	William Meadows	-	36	cs. 6d.	- 17 2 0
6	Cash	-	34	at Vendue	- 17 0 0

72

48 Pair Boys Pumps.

June 17	Harpur and Cole	-	4	9s.	- 1 16 0
July 6	Cash	-	44	at Vendue	- 12 0 0

48

348 15 1½

## CHARGES.

		£. s. d.	
To Cash paid Freight	-	5	12 6
To Wharfage and Negroehire	-	4	19 6
To Commission and Storage at 8 per Cent.	-	27	18 0
To Mess. Morley and Co. Acc. curr. for nt. Proceeds when rec.	£	310	5 1½
Errors Excepted.	Kingston Jamaica, July 7, 1753.		

WILLIAMS and HOLT.

This Method of drawing an Account-Sales, if well executed, is very neat, but is attended with much more Trouble than a mere Copy of the Sale's Book; which, that the Reader may be better able to understand, I shall proceed to its Explanation.

The titling this, and all the Sales rendered home, is in the same Manner, differing from the Sale in the Sale's Book, as may be seen by comparing *Morley's Sale*, Page 3, with the foregoing; when it is titled we begin with the first Commodity in the Heading, which is 10 Boxes Candles, wt. 670lb. and beginning with the Day of the Month and Year, write the Name for the Quantity sold, which is here *Cash*, 4 Boxes wt. 260lb. and then carry out the Rate, and Total which is here 13l. 10s. and that is done: Then look for the next Purchaser of Candles, which is here *Harpur and Cole*, who again buy 4 Boxes, which at 10d. comes to 11l. 10s. but the Money carried out in the Sales-Book is £23 17s. for he has besides the Candles purchased a Parcel of Shoes, which increases it to that Money; for you will find *Harpur and Cole*, mentioned again 5 times in the Sale as drawn out, for sundry Sums, all which added to the £11 10s. for Candles, will amount to the £23 17s. carried out in the Sales-Book itself: This is the chief Difficulty attending a Sale being drawn in this Manner, for great care must be taken when a House (as *Harpur and Cole*) buys *sundry Things* of the same Person's Sale, that when you mention the Purchase of every separate Article, the Money

P p

be

be truly calculated, otherwise your Totals will disagree, and when you think your Sale ready to dispatch, you will have it to copy again.

Next to Candles in the Sale-Heading, is 21 Pieces of Sail-Cloth, we then begin with the first Purchasers, which are *Holland* and *Crump*, 2 Pieces £ 7, *Henry Hummer* 1 Piece £ 3 10 s. so continuing *Miller* for 4 Pieces £ 14, and *Miller* for 4 again £ 12, *Cash* for 5 £ 17 10 s. and *Cash* again for 5 £ 13 15 s.

These last 5 Pieces mentioned as *Cash* £ 13. 15 s. have in the Sales-Book, *Merchandize Account* against it: So also the four Articles following, of *Cash for Shoes* (where instead of Price is wrote at *Vendue*) have in the Sale itself *John Curtin* against them. I mention this as an Explanation of my Observations before the Sale: See *Morley's Sale*. Finishing the Sail-Cloth, we proceed to the Still and Worm, and from thence to the Shoes, &c. and when all is transcribed add up the Money, that it comes to the same as in the Sales-Book, which is £ 348 15 s. 1  $\frac{1}{4}$  d. then copying the Charges, carry out the neat Proceeds, except *Errors*, &c. and it is finished. See the preceding as ready to be sent to England.

Having given both Forms, I shall leave you to determine as agreeable to yourself; but I own, I should make a plain Copy from the Sales-Book which looks very neat, and is both *safest* and most *expeditious*; for sometimes (as before observed) where one Man's Name is confounded with sundry Things, there may Mistakes happen in the Calculation of each particular Commodity,  
and



and thereby produce a false gross Sale, which can only be rectified by drawing them over again. When you remit home your Account-Sales, you always advise your Employer of your Intention soon, (or else mention the Ship if you are determined) to send him the Part or whole of the neat Proceeds of his Sale, either in such Things as you shall think best for his Interest, or in such Things as he shall advise you; but before you remit him, prick your Sales-Book with the Ledger, to see that the several Parties, who have been Purchasers, have paid their Proportions: We begin then first, (See *Morley's Sale*) with *Harpur* and *Cole*, turning to their Account, *Fol.* 6, in the Ledger, who we shall find debited £ 23 17 s. to *Morley's Sale*, for Sundries sold him; we then look on the *Credit* to see if an Equivalency has been received, which in this, and all other Accounts must be so, as the Books are balanced; that done, turn to *Henry Holt*, in Ledger *Fol.* 4, then to *Holland* and *Crump*. So continuing to the Bottom of the Sale, and whatever Monies are found outstanding, so much less than the neat Proceeds, must be remitted your Correspondent.

Drawing Current and Common Accompts.

No Regard is to be had to the several Debits or Credits on each Side of the Account; but to the Goods and Money only: Suppose it was required to draw out the Account current of *Francis Chapman*, *Fol.* 8. of the Leger.



Dr. Mr. FRANCIS CHAPMAN, his Account current with WILLIAMS and HOLT Cr.

1753.	£.	s.	d.
June 9. To 1 Pipe Madeira Wine S.	50	0	0
17 To 3 Dozen narrow Hoes 27s.	P. 4	1	0
2 Doz. sing. edged Bills 26s.	P. 2	12	0
1 Negroe Man	-	50	0
27. To 2 Negroe Men at £45 A.	90	0	0
4 ditto Women £44 ditto	176	0	0
6 ditto Boys £32 ditto	192	0	0
8 Barrels Mefs Beef 55s. K.	22	0	0
4 Barrels do. Pork 70s. B.	7	0	0
	<u>C. g. lb.</u>		
July 1 To 1 Copper Still wt. 6 2 14	487	0	0
1 Pewt. Worm wt. 4 1 0 T. P.			
Still 16½ Worm 12d. p. lb. is St. 74 16 3			
Advance 75 per Cent.	-	56	2 2½
		<u>130</u>	<u>18 5½</u>
	£	724	11 5½

## Errors Excepted.

Kingston Jamaica,

July 27, 1743.

To

WILLIAMS and HOLT.

To do which, title it in the same Manner as the annexed Form, *i. e.* Dr. Mr. *Francis Chapman* in Account current with *Williams and Holt, Cr.* then turning to the Account of *Francis Chapman* in the Ledger, we find him first debited to *J. Percival* and Co. £ 50 and must refer to *Fol. 2* of the Journal, where *Francis Chapman* is debited to *J. Percival* and Co. for 1 Pipe *Madeira* Wine: We then in our Account current, write *June 9, 1753.* To 1 Pipe *Madeira* Wine £ 50, not to *J. Percival* and Co. The Letter *S* is the Mark. *Chapman* ordered in the Bill of Parcels at purchasing the Wine, which is always mentioned in the Accounts current, that the Buyer may know if the proper Entries are passed in his own Books, to the Person on whose Account he purchased it; this being done, take the next on the Debit Side, which refers to *Page 3* of the Journal, for *Hoes, Bills, and a Negroe Slave*, which are all carried short as purchased in one Day, and the £ 56 13 s. afterwards carried out, continue thus till the whole Debit of his Account is drawn out, and then draw out the Credit Side, which here equals the Debit, so that you are neither in *Chapman's* Debt, nor he in yours; you then *except Errors*, and the Account current is completed.

But had the Account been open, and the £ 187 2 s. 1  $\frac{1}{4}$  d. not received, the Method of closing it would have then been different, for casting up the greater Side, which would be the Debit, we find it amount to £ 724 11 s. 5  $\frac{1}{4}$  d. or so much due by *Chapman*, the Credit Side  
would

would have been £ 537 9s. 3½d. or what you owed Chapman; then having substracted the Cr. Side from the Dr. there would remain £ 187 2s. 1¾d. or Money due from him, and in that case you must have wrote, instead of By Cash, *By Balance favour Williams and Holt,* £ 187 2s. 1¾d. which would have evened the Account as at present.

Had the Credit Side been heaviest, you must have wrote, *To Balance, favour Francis Chapman* for the Sum due.

Common Accounts are in the same Manner drawn, except that nothing is passed to the Credit of them; but the Sum Total on the Debit Side, or Money due to you, for by purchasing any Goods of a Person, it will be carried to the Credit of his Account, in your Books, which makes it thereby, no longer a common, but current Account.

### *The WEST-INDIAN Exports.*

Of its own growth, consists of Muscovado and clayed Sugar, Rum, Molasses, Coffee, Mahogany, Logwood, Fustic, Cotton, Black Ebony, Pimento, Ginger, &c.

### *Imported from AFRICA and NEW SPAIN.*

Gold in Grain, Bars and Coin, Virgin Silver, Silver in Coins, Cocoa, Tortoisheel, Elephants Teeth, Malagata Pepper, Logwood, Nicuafragua and Red Woods, Balsam of Peru and Tolu,  
Lignum



Lignum Vitæ Gum, Jallap, Quicksilver, Jesuits Bark, Sarsaparilla, Snake Root, Aloes, Cassia Fistula, Indigo, &c. Some of which Drugs I shall describe for the Benefit of *American Traders*, who may have Occasion to purchase for his Employers. And first of

BALSAM PERU; general Price, in Time of Peace is, in *England*, about 12 s. *per lb.* pays Duty 1 s. 11½ d. *per lb.* the Quality should be to sink in Water, transparent, dark, claret Colour, free from Foulness, fine aromatic spicy Taste or Smell, 1000 lb. Weight is judged a reasonable Cargo at one Time.

BALSAM TOLU; general Price, in Time of Peace, in *England*, is from 6 s. 6 d. to 10 s. *per lb.* pays Duty 7 d. ½ s. *per lb.* is imported in Calabashes, or small Gourds, from 4 to 12 Ounces each; the Quality, a Light-brown transparent Colour, fine fragrant sweet Smell, of a thick glutinous Body when first imported, but when it has been in *England* some Time, it is hard as Rosin, 400 lb. Weight is a good Cargo.

LIGNUM VITÆ GUM; general Price, in Time of Peace, is from 20 d. to 2 s. *per lb.* pays Duty 9 d. ⅙ s. *per lb.* the Quality to be of a fine Light-green when broke, not of a yellow, or dark Colour, and free from Sticks and Sand, which it is very subject to, from the Negroes mixing it; it is necessary to break the large Pieces before you purchase, for they sometimes put Stones into the Middle of the Lumps to make them weigh heavier.

JALLAP;

JALLOP; general Price, in Time of Peace, 2s. 6d. a 3s. 6d. per lb. pays Duty 9d.  $\frac{6}{10}$  per lb. it should break resinous, of a dark Colour, this is the best Sort, and the more resinous it is the better, and not cut into too thin Slices; 10,000 lb. we call a large Cargo.

QUICKSILVER; general Price, in Time of Peace, 3s. 9d. a 4s. 3d. per lb. pays Duty 6d.  $\frac{12}{10}$  per lb. you may send, of this Commodity, as much as you can procure, about 150 lb. weight makes a common Chest.

JESUITS BARK *fine*; general Price, in Time, of Peace, in *England*, from 3s. 6d. a 4s. per lb. pays Duty 8d.  $\frac{7}{10}$  per lb. the Coat should be a dark Colour, strong and rough, the Inside of a bright Cinnamon Colour, and free from Wood of the Tree, and the less Dust the better, in form of a Quill, to break short and resinous. — General Price of the second Sort is 2s. 4d. a 2s. 6d. per lb. and of the third Sort, 1s. 4d. a 1s. 6d. per lb. 100 Seroons fine, 200 Seroons second, and 300 Seroons third Sort of Bark, is a sufficient Export in a Year.

SARSAPARILLA; general Price, in Time of Peace, 10d. a 15d. a 16d. per lb. pays Duty 7 $\frac{1}{4}$ d. per lb. the Quality full and round, to break white and pithy, or mealy within: A little Stick runs through the Middle, the less it is the better, much of this Commodity is shipped from *England* to *Germany*: 2000 lb. Weight is a proper Cargo.

SNAKE-ROOT; general Price, in Time of Peace, is 1s. 6d. per lb. pays Duty 8  $\frac{7}{10}$  per lb. the Quality

Quality to be a bright Colour, free from Dust or Leaves, not damaged or turned black, by wet, which it is very liable to, three or four Hog-heads are enough to ship at once.

ALOE; general Price, in Time of Peace, from £6 10s. to £7 *per C.* pays  $3\frac{1}{4}$ d. *per lb.*

CASSIA FISTULA, the Price of this Commodity varies from £3 to £6 *per C.* pays Duty  $3\frac{1}{4}$ d. *per lb.* 50lb. is enough to ship at once, but it must be stowed among the Casks to make the Freight come low; the Quality to be of a good round Size, about 3 Inches in Circumference, and not broke: The Inside to be moist, and full, so that the Seeds will not rattle; care must be taken it is not broke, for then the moist good Quality dries very much.

☞ Though the general Price is here mentioned, it must not be supposed they never vary; the Plenty, or Scarcity of these, and all other Commodities, making the Markets fall or rise; and may be only serviceable to them, (who are not advised of the Price here) that should meet with an Opportunity to purchase, that they may neither be at a loss to judge of its Properties, nor pay extravagantly for them.



## DUTIES on Goods imported to Jamaica, paid to the Receiver-General there.

	£.	s.	d.	
Madeira and Spanish Wines	6	0	0	per Ton.
Western Island or mixed with	12	0	0	per Ton.
Other Wines - - -	5	0	0	per Ton.
Beer, Ale, and Cyder - -	2	0	0	per Ton.
Refined Sugar - - -	0	0	6	per Ton.
Indico and Cotton - - -	0	0	3	per Pound.
Tobacco - - - - -	0	0	4	per Pound.
Ginger - - - - -	0	15	0	per Hund.
Cocoa in Vessels belonging to the Country - - - }	0	15	0	per Hund.
Cocoa in other Vessels - -	1	0	0	per Hund.

## The WEST-INDIAN Imports.

White Wine packed in Pints, seven Dozen in a Cask: Nails in Casks, the usual Package are of 4 penny, 30 *m.* of 6 penny, 20 *m.* of 10 penny, 10 *m.* and of 20 penny 6  $\frac{1}{2}$  *m.* in a Cask. Hotwell-water in Hampers of 2  $\frac{1}{2}$  Dozen, Cordage in Coils from 2  $\frac{1}{2}$  Inch. to 3, weigh from 1 to 2 C. from  $\frac{1}{2}$  to 2  $\frac{1}{4}$  Inch. weigh from 2 *qrs.* 15 *lb.* to 1 C. thread Ratline 2 *qrs.* per Coil; Hawfers, and large Cables, weight variable, Hoes broad 7 Dozen, and narrow 9 Dozen, in a Cask; Bills single-edged 8 Dozen, double-edged 10 Dozen in a Cask; Corks 5 Gross in a Cask; Vinegar in Kegs of 10 Gallons; White Lead in Kegs of 60 *lb.* neat; Linseed Oil in Jugs of 2  $\frac{1}{2}$  Gallons; Osnaburgh in Bales from 10 to 15 Pieces; Ba-  
con

con in Chests of 4 Flitches, *Chaff is better Package for them than Bran*; Sheet Lead of seven Foot broad.

Peas in Bushel and  $\frac{1}{2}$  Bushel Kegs, Grouts in Jugs or Bushel Casks, Ale in Casks of 10 Dozen, *Straw is better Package than Hay for them*; 6 or 8 Holes should be bored in these Casks, which should be stowed downward, that when Bottles break the Liquor may find vent and not heat the Package; cut Tobacco in Boxes that tare about 12 lb. made up in  $\frac{1}{4}$  lb. Papers; Rowles and Crocus in small Bales; Sail, and Turtle-twine in Puncheons; Biscuit, Flower, Trufs, Iron, and Wood; Hoops, wearing Apparel of all Sorts, Stills and Worms, Sail-Cloth, Bar-Iron, Sope, Candles, and Tallow; from — Beef in whole and half Barrels, Pork in ditto, Tongues in half Barrels, Butter in whole and half Firkins from Ireland, which Kingdom exports Provisions, in large Quantities, to the WEST-INDIES; Felts, Pewter, Iron Pots, Lead Shot, Gun-powder, Ox Bows, and Chains, Wain-tire, Paving and Grind-Stones, Grocery, Cordials in Pints, Copper-Teaches, Crates of earthen Ware, Tin Ware, Haberdashery, Boxes of Tobacco-Pipes, Saddlery, Household Furniture of all Sorts wrought in Mahogany. East-India Goods, Woollen-drapery, Mercery, and Linnen-drapery Goods; with divers other Matters too tedious to mention; of these IRON WARE, as Nails, Wain-tire, &c. CORDAGE, COARSE LINENS as Osna-burghs, &c. TWINE, and several Sorts of dry Goods may be called the STAPLE Commodities:

They seldom remaining long on hand if of a proper Assortment, and Package, for which Reason I have mentioned the Package of several material Articles, as it contributes much to their Sale.

Provisions are always in demand, and generally about the Months of *April* and *September* come to a good Market.



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